

# Washington State Register

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APRIL 6, 1983

OLYMPIA, WASHINGTON

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## CITATION

Cite all material in the Washington State Register by its issue number and sequence within that issue, preceded by the acronym WSR. Example: The 37th item in the August 5, 1981, Register would be cited as WSR 81-15-037.

## PUBLIC INSPECTION OF DOCUMENTS

A copy of each document filed with the Code Reviser pursuant to chapter 28B.19 or 34.04 RCW is available for public inspection during normal office hours. The Code Reviser's Office is located on the ground floor of the Legislative Building in Olympia. Office hours are from 8 a.m. to noon and from 1 p.m. to 5 p.m. Monday through Friday, except legal holidays. Telephone inquiries concerning material in the Register or the Washington Administrative Code (WAC) may be made by calling (206) 753-7470 (SCAN 234-7470).

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## CERTIFICATE

Pursuant to RCW 34.08.040, the publication of rules or other information in this issue of the Washington State Register is hereby certified to be a true and correct copy of such rules or other information, except that headings of public meeting notices have been edited for uniformity of style.

DENNIS W. COOPER  
Code Reviser

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# WASHINGTON STATE REGISTER

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The Washington State Register is an official publication of the State of Washington. It contains proposed, emergency, and permanently adopted administrative rules, as well as other documents filed with the Code Reviser pursuant to RCW 34.08.020 and 42.30.075. Publication of any material in the Washington State Register is deemed to be official notice of such information.

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# STYLE AND FORMAT OF THE WASHINGTON STATE REGISTER

## 1. ARRANGEMENT OF THE REGISTER

Documents are arranged within each issue of the Register according to the order in which they are filed in the code reviser's office during the pertinent filing period. The three part number in the heading distinctively identifies each document, and the last part of the number indicates the filing sequence within an issue's material.

## 2. PROPOSED, ADOPTED, AND EMERGENCY RULES OF STATE AGENCIES AND INSTITUTIONS OF HIGHER EDUCATION

The three types of rule-making actions taken under the Administrative Procedure Act (chapter 34.04 RCW) or the Higher Education Administrative Procedure Act (chapter 28B.19 RCW) may be distinguished by the size and style of type in which they appear.

- (a) **Proposed rules** are those rules pending permanent adoption by an agency and set forth in eight point type.
- (b) **Adopted rules** have been permanently adopted and are set forth in ten point type.
- (c) **Emergency rules** *have been adopted on an emergency basis and are set forth in ten point oblique type.*

## 3. PRINTING STYLE—INDICATION OF NEW OR DELETED MATTER

RCW 34.04.058 requires the use of certain marks to indicate amendments to existing agency rules. This style quickly and graphically portrays the current changes to existing rules as follows:

- (a) In amendatory sections—
  - (i) underlined matter is new matter;
  - (ii) deleted matter is (~~lined out and bracketed between double parentheses~~);
- (b) Complete new sections are prefaced by the heading NEW SECTION;
- (c) The repeal of an entire section is shown by listing its WAC section number and caption under the heading REPEALER.

## 4. EXECUTIVE ORDERS, COURT RULES, NOTICES OF PUBLIC MEETINGS

Material contained in the Register other than rule-making actions taken under the APA or the HEAPA does not necessarily conform to the style and format conventions described above. The headings of these other types of material have been edited for uniformity of style; otherwise the items are shown as nearly as possible in the form submitted to the code reviser's office.

## 5. EFFECTIVE DATE OF RULES

- (a) Permanently adopted agency rules take effect thirty days after the rules and the agency order adopting them are filed with the code reviser. This effective date may be delayed, but not advanced, and a delayed effective date will be noted in the promulgation statement preceding the text of the rule.
- (b) Emergency rules take effect upon filing with the code reviser and remain effective for a maximum of ninety days from that date.
- (c) Rules of the state Supreme Court generally contain an effective date clause in the order adopting the rules.

## 6. EDITORIAL CORRECTIONS

Material inserted by the code reviser for purposes of clarification or correction or to show the source or history of a document is enclosed in brackets [ ].

## 7. INDEX AND TABLES

A combined subject matter and agency index and a table of WAC sections affected may be found at the end of each issue.

**1983**  
**DATES FOR REGISTER CLOSING, DISTRIBUTION, AND FIRST AGENCY ACTION**

<u>Issue No.</u>	<u>Closing Dates</u> <sup>①</sup>			<u>Distribution Date</u>	<u>First Agency Action Date</u> <sup>③</sup>
	Non-OTS & 30 p. or more	Non-OTS & 11 to 29 p.	OTS <sup>②</sup> or 10 p. max. Non-OTS		
<i>For Inclusion—</i>	<i>File no later than—</i>			<i>Count 20 days from—</i>	<i>For hearing/adoption on or after</i>
83-01	Nov 24	Dec 8	Dec 22, 1982	Jan 5, 1983	Jan 25
83-02	Dec 8	Dec 22, 1982	Jan 5, 1983	Jan 19	Feb 8
83-03	Dec 22, 1982	Jan 5, 1983	Jan 19	Feb 2	Feb 22
83-04	Jan 5	Jan 19	Feb 2	Feb 16	Mar 8
83-05	Jan 19	Feb 2	Feb 16	Mar 2	Mar 22
83-06	Feb 2	Feb 16	Mar 2	Mar 16	Apr 5
83-07	Feb 23	Mar 9	Mar 23	Apr 6	Apr 26
83-08	Mar 9	Mar 23	Apr 6	Apr 20	May 10
83-09	Mar 23	Apr 6	Apr 20	May 4	May 24
83-10	Apr 6	Apr 20	May 4	May 18	Jun 7
83-11	Apr 20	May 4	May 18	Jun 1	Jun 21
83-12	May 4	May 18	Jun 1	Jun 15	Jul 5
83-13	May 25	Jun 8	Jun 22	Jul 6	Jul 26
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83-15	Jun 22	Jul 6	Jul 20	Aug 3	Aug 23
83-16	Jul 6	Jul 20	Aug 3	Aug 17	Sep 6
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83-18	Aug 10	Aug 24	Sep 7	Sep 21	Oct 11
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83-21	Sep 21	Oct 5	Oct 19	Nov 2	Nov 22
83-22	Oct 5	Oct 19	Nov 2	Nov 16	Dec 6
83-23	Oct 26	Nov 9	Nov 23	Dec 7	Dec 27
83-24	Nov 9	Nov 23	Dec 7	Dec 21	Jan 10, 1984

①All documents are due at the Code Reviser's Office by 5:00 p.m. on the applicable closing date for inclusion in a particular issue of the Register; see WAC 1-12-035 or 1-13-035.

②A filing of any length will be accepted on the closing dates of this column if it has been prepared by the Order Typing Service (OTS) of the Code Reviser's Office; see WAC 1-12-220 or 1-13-240. Agency-typed material is subject to a ten page limit for these dates; longer agency-typed material is subject to the earlier non-OTS dates.

③"No preceeding may be held on any rule until twenty days have passed from distribution date of the Register in which notice thereof was contained." RCW 28B.19.030(4) and 34.04.025(4). These dates represent the twentieth day after the distribution date of the applicable Register.

**WSR 83-07-001**  
**EMERGENCY RULES**  
**DEPARTMENT OF GAME**  
**(Game Commission)**  
 [Order 198—Filed March 4, 1983]

Be it resolved by the Washington State Game Commission, acting at Olympia, by conference call, that it does adopt the annexed rules relating to regulation changes in the Elwha River, WAC 232-28-60504.

We, the Game Commission, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is harvestable steelhead, which are primarily of hatchery origin, are available. The liberalized recreational angling regulations will provide a viable, quality fishing experience. This in turn will attract increased angler participation. Experts agree that the value of recreational fishing is in the level of participation achieved, not the actual number of fish caught and killed.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 77.12.040 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 4, 1983.

By Archie U. Mills  
 Chairman, Game Commission

**NEW SECTION**

*WAC 232-28-60504 REGULATION CHANGES ON THE ELWHA RIVER. Effective immediately, the Elwha River, from the mouth to the base of the Aldwell Lake Power Dam, will be open through April 30 for trout; catch limit - 2; minimum length 10". Boat fishing prohibited.*

**WSR 83-07-002**  
**NOTICE OF PUBLIC MEETINGS**  
**EASTERN WASHINGTON UNIVERSITY**  
 [Memorandum—March 7, 1983]

Board of Trustees  
 Approved 1983 Meeting Schedule

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, January 27	9:00 a.m.	Pence Union Building Council Chambers, EWU
Thursday, February 24	9:00 a.m.	Pence Union Building Council Chambers
Thursday, March 17*	9:00 a.m.	Spokane Center Spokane, WA

Thursday, April 28	9:00 a.m.	Pence Union Building Council Chambers, EWU
Thursday, May 26	9:00 a.m.	Spokane Center Spokane, WA
Thursday, June 23	9:00 a.m.	Pence Union Building Council Chambers, EWU
Thursday, July 28	9:00 a.m.	Spokane Center Spokane, WA
Thursday, August 25	9:00 a.m.	Pence Union Building Council Chambers, EWU
Thursday, September 22	9:00 a.m.	Pence Union Building Council Chambers, EWU
Thursday, October 27	9:00 a.m.	Spokane Center Spokane, WA
Thursday, November 17**	9:00 a.m.	Pence Union Building Council Chambers, EWU

\* One week early due to Spring break

\*\* One week early due to Thanksgiving

**WSR 83-07-003**  
**PROPOSED RULES**  
**COMMUNITY ECONOMIC**  
**REVITALIZATION BOARD**  
 [Filed March 7, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Community Economic Revitalization Board intends to adopt, amend, or repeal rules concerning organization and operation of the Community Economic Revitalization Board, board meetings, communications with the board, public records, rules of practice and procedure, public facility loans and grants, and compliance with the State Environmental Policy Act.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on Thursday, April 21, 1983.

The authority under which these rules are proposed is RCW 34.04.020, 42.17.250, 42.17.290, 42.30.070, 43.21C.120 and 43.160.050(5).

The specific statute these rules are intended to implement is RCW 34.04.020, 34.04.025(1)(c), 34.04.060, 34.04.080, 34.04.105(1), 42.17.250, et seq., 42.30.070, 43.21C.120, 43.160.050(6), 43.160.060 and 43.160.070.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before Thursday, April 21, 1983.

This notice is connected to and continues the matter in Notice No. WSR 83-03-061 filed with the code reviser's office on January 19, 1983.

Dated: March 4, 1983  
 By: Richard T. Schrock  
 Vice Chairman

**WSR 83-07-004**  
**PROPOSED RULES**  
**COMMUNITY COLLEGE**  
**DISTRICT 17**  
 [Filed March 7, 1983]

Notice is hereby given in accordance with the provisions of RCW 28B.19.030, that Washington Community

College District 17 intends to adopt, amend, or repeal rules concerning examination of public records;

that the institution will at 2:00 p.m., Tuesday, April 19, 1983, in the District Office Board Room, North 2000 Greene Street, Spokane, WA 99207, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 28B.50.140.

The specific statute these rules are intended to implement is RCW 42.17.250.

Interested persons may submit data, views, or arguments to this institution in writing to be received by this institution before Monday, April 11, 1983.

This notice is connected to and continues the matter in Notice No. WSR 83-06-009 filed with the code reviser's office on February 22, 1983.

Dated: March 3, 1983

By: C. Nelson Grote  
Chief Executive Officer

**WSR 83-07-005**  
**EMERGENCY RULES**  
**DEPARTMENT OF GAME**  
**(Game Commission)**  
[Order 199—Filed March 7, 1983]

Be it resolved by the Washington State Game Commission, acting at Olympia, by conference call, that it does adopt the annexed rules relating to regulation changes on the Quillayute River system, WAC 232-28-60505.

We, the State Game Commission, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is harvestable steelhead are available. The liberalized recreational angling regulations will provide a viable, quality fishing experience. This in turn will attract increased angler participation. Experts agree that the value of recreational fishing is in the level of participation achieved, not the actual number of fish caught and killed.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 77.12.040 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 7, 1983.

By Archie U. Mills  
Chairman, Game Commission

NEW SECTION

*WAC 232-28-60505 REGULATION CHANGES ON THE QUILLAYUTE RIVER SYSTEM. Notwithstanding the provisions of WAC 232-28-605, effective immediately, the following regulation changes will be in effect:*

*Quillayute River, through March 31, TROUT; catch limit - 2; min. lgth. - 10".*

*Bogachiel River, from the mouth to the National Park boundary, through March 31, TROUT; catch limit - 2; min. lgth. - 10".*

*Calawah River, from the mouth to the forks, through March 31, TROUT; catch limit - 2; min. lgth. - 10".*

*Dickey River, through March 31, TROUT; catch limit - 2; min. lgth. - 10".*

*Solduc River, from the mouth to Snider Creek at the Snider Creek Ranger Station, through March 31, TROUT; catch limit - 2; min. lgth. - 10".*

**WSR 83-07-006**  
**EMERGENCY RULES**  
**DEPARTMENT OF CORRECTIONS**  
[Order 82-21—Filed March 7, 1983]

I, Amos E. Reed, director of the Department of Corrections, do promulgate and adopt at Olympia, Washington, the annexed rules relating to adult correctional institutions, stationery and postage, repealing WAC 137-49-010.

All correspondence regarding this rule should be addressed to:

John J. Sinclair, Administrator  
Office of Contracts and Regulations  
Division of Management and Budget  
Mailstop FN-61  
Scan 234-5770

I, Amos E. Reed, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is a procedure needs to immediately be established to ensure a uniform treatment of inmates' correspondence needs, thereby improving the general welfare in institutions.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated under the general rule-making authority of the Department of Corrections as authorized in RCW 72.09.050.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 4, 1983.

By Amos E. Reed  
Secretary

**REPEALER**

The following section in Emergency Order 82-19 is hereby repealed:

WAC 137-49-010 STATIONERY AND POSTAGE.

**WSR 83-07-007**

**WITHDRAWAL OF PROPOSED RULES  
DEPARTMENT OF CORRECTIONS**

[Filed March 7, 1983]

The Department of Corrections hereby withdraws its Notice of Intent to Adopt chapter 137-49 WAC concerning the provision of stationery and postage to inmates in adult correctional institutions filed on December 27, 1982, with the code reviser's office, WSR 83-02-019.

Amos E. Reed  
Secretary

**WSR 83-07-008**

**NOTICE OF PUBLIC MEETINGS  
BOARD OF**

**VOLUNTEER FIREMEN**

[Memorandum—March 7, 1983]

The State Board for Volunteer Firemen has scheduled its business meetings for calendar year 1983 as follows:

March 25, 1983 - 10:00 a.m. in Olympia - Temple of Justice

July 13, 1983 - At approximately 3:00 p.m. in Wenatchee in conjunction with the Washington State Firefighters' Association fire school and conference.

October 28, 1983 - 10:00 a.m. in Olympia - Temple of Justice

If you have any questions, please contact us at 753-7318.

**WSR 83-07-009**  
**ADOPTED RULES**  
**DEPARTMENT OF**  
**LABOR AND INDUSTRIES**  
[Order 83-8—Filed March 8, 1983]

I, Sam Kinville, director of the Department of Labor and Industries, do promulgate and adopt at General Administration Building, Olympia, Washington 98504, the

annexed rules relating to the deletion of that portion of WAC 296-15-200 being in conflict with rules under which the rehabilitation review program will be administered, as provided by House Bill 454, enacted in 1982.

This action is taken pursuant to Notice No. WSR 83-04-058 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 51.04.020 which directs that the director of the Department of Labor and Industries has authority to implement the provisions of Title 51 RCW, Industrial Insurance Law.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 8, 1983.

By Sam Kinville  
Director

**AMENDATORY SECTION** (Amending Order 77-19, filed 9/26/77)

WAC 296-15-200 CLAIMS LOG—EVALUATION. ((+)) Beginning January 1, 1976, each self-insurer shall maintain a log of all claims filed by any worker injured in their employ or any worker having contracted an occupational disease as a result of his employment with the self-insurer.

The claim log shall contain the following minimum information: The injured worker's name, the date of the injury or first knowledge of an occupational disease, the claim number assigned by the department and the date the claim is closed. Additional information may be recorded at the discretion of the employer.

~~((2) At the end of each calendar quarter, a review shall be made of all compensable claims in which time loss compensation has extended sixty days or more and there exists no apparent date for the injured worker's return to gainful employment.~~

~~In such cases where it appears reasonably certain the worker will be unable to return to gainful employment for the employer and rehabilitation or retraining may be necessary to effect the restoration of the worker to gainful employment, the employer shall schedule the worker for such medical examination and/or vocational evaluation and assessment as may be deemed appropriate in such worker's circumstance.~~

~~Copies of all medical reports, and determinations made by professionally competent people in the field of vocational evaluation and assessment, shall be provided to the department.)~~

**Reviser's note:** The typographical errors in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.

**WSR 83-07-010**  
**PROPOSED RULES**  
**DEPARTMENT OF**  
**SOCIAL AND HEALTH SERVICES**  
**(Public Assistance)**  
 [Filed March 8, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Social and Health Services intends to adopt, amend, or repeal rules concerning food stamps, amending chapter 388-54 WAC.

Correspondence concerning this notice and proposed rules attached should be addressed to:

David A. Hogan, Director  
 Division of Administration  
 Department of Social and Health Services  
 Mailstop OB 33-C  
 Olympia, WA 98504

Interpreters for people with hearing impairments and brailled or taped information for people with visual impairments can be provided. Please contact William B. Pope, Chief, Office of Administrative Regulations, at State Office Building #2, 12th and Franklin, Olympia, Phone (206) 753-7015, by April 13, 1983. The meeting site is in a location which is barrier free;

that the agency will at 10:00 a.m., Wednesday, April 27, 1983, in Conference Room H-19, Third Floor, Office Building #2, Olympia, Washington, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on May 4, 1983.

The authority under which these rules are proposed is RCW 74.04.510.

The specific statute these rules are intended to implement is RCW 74.04.510.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 27, 1983.

Dated: March 7, 1983

By: David A. Hogan, Director  
 Division of Administration and Personnel

#### STATEMENT OF PURPOSE

The Purpose of the Rule: To require sponsors of aliens to contribute a portion of the sponsors income and resources to the aliens who apply for food stamps.

The Rule is Necessary Because: Required by federal regulation.

Statutory Authority: RCW 74.04.510.

Summary of the New Rules: WAC 388-54-660(6)(a) and (b) defines sponsored aliens and sponsor; WAC 388-54-660(6)(c), (d), (e) and (f) tells how to determine amount of sponsors income available to the sponsored alien; WAC 388-54-660(6)(g), (h) and (i) describes procedure for determining amount of resources available to sponsored alien; WAC 388-54-660(6)(j) describes aliens who are exempt from sponsored alien regulations; and WAC 388-54-660(6)(k) and (m) outline verification requirements.

Initiator: Dana Beck, Program Manager, Food Stamp Section, Division of Income Assistance, Mailstop OB 31C, Olympia, WA 98504, phone: 753-4912.

These rules are necessary as a result of federal law, 7 CFR Parts 272 and 273.

These rules do not fall under the Regulatory Fairness Act.

#### AMENDATORY SECTION (Amending Order 1905, filed 11/18/82)

WAC 388-54-660 APPLICATION AND PARTICIPATION—SPECIAL CIRCUMSTANCES FOR PARTICIPATION. (1) Delivered meals. In order to purchase meals from a nonprofit meal delivery service authorized by FNS, eligible household members:

- (a) Must be sixty years of age or over, or
  - (b) Must be housebound, physically handicapped or otherwise disabled to the extent household members are unable to adequately prepare all meals, or
  - (c) Be the spouse of such a person.
- (2) Communal dining. Members of eligible households sixty years of age or older and spouses, or members receiving SSI and spouses may use all or any part of coupons to purchase meals prepared especially for the household member at a communal dining facility authorized by FNS for that purpose.

(3) Residents of drug or alcohol treatment and rehabilitation programs. Narcotics addicts or alcoholics regularly participating in a drug or alcoholic treatment and rehabilitation program on a resident basis, may use food coupons to purchase food prepared for or served to the resident during the program, provided:

- (a) The program is administered by a private nonprofit organization or institution authorized by FNS as a retailer or certified by the state as providing treatment leading to the rehabilitation of drug addicts or alcoholics pursuant to ((Public Law)) P.L. 92-255; and
- (b) A resident participant shall be certified only under the following conditions:

- (i) The resident must voluntarily elect to participate in the food stamp program;
- (ii) The resident must be certified through the use of an authorized representative who shall be an employee of, and designated by, the private nonprofit organization administering the treatment and rehabilitation program;

- (iii) The resident must be certified as a one-person household.
- (c) The drug or alcohol treatment center acting as the authorized representative must agree to the following conditions:

- (i) The center must receive and spend the coupon allotment for meals prepared by or served to the addict or alcoholic;
- (ii) The center must notify the department of changes in the participant's income, resources or household circumstances and when the addict or alcoholic leaves the treatment center, within ten days of the change;

- (iii) The center shall be responsible for and can be penalized or disqualified for any misrepresentation or fraud committed in the certification of center residents and shall assume total liability for food coupons held on behalf of resident participants;

- (iv) The treatment center shall provide resident addicts or alcoholics with ID cards and any untransacted ((ATP)) FCA cards issued for the household when the household leaves the program;

- (v) The treatment center shall provide the household with one-half of the household's monthly coupon allotment when the household leaves the program prior to the sixteenth day of the allotment month;

- (vi) The center shall provide the department with a certified list of currently participating residents on a monthly basis;

- (vii) The treatment center shall return to the department the household's ((ATP)) FCA or coupons received after the household has left the center.

(d) If an alcohol treatment and rehabilitation program is located on an Indian reservation and the department does not certify reservation-based centers, approval to participate shall be granted if the center is funded by the National Institute on Alcohol Abuse and Alcoholism (NIAAA) pursuant to ((Public Law)) P.L. 91-616, or was so funded and subsequently transferred to Indian Health Services (IHS) funding.

(4) Residents of group living arrangements receiving benefits under Title II or Title XVI of the Social Security Act. A group living arrangement is defined as: A public or private nonprofit residential setting serving no more than sixteen residents certified by the appropriate



state agencies under regulations issued under Section 1616(e) of the Social Security Act. The following applies:

- (a) The resident must voluntarily apply for the food stamp program;
- (b) If the resident makes an application through the use of a group home's authorized representative, the resident's eligibility shall be determined as a one-person household. If the resident applies on his or her own behalf, the household size shall be in accordance with the definition in WAC 388-54-665;
- (c) The department shall certify residents of group living arrangements using the same provisions applying to all other households;
- (d) The department shall verify the group living arrangement is nonprofit and authorized by FNS or is certified by the appropriate agency or agencies of the state;
- (e) The group living arrangement shall provide the department with monthly lists of participating residents signed by a responsible center official. The department shall conduct periodic random on-site visits to assure the accuracy of the lists;
- (f) If the resident made an application on his or her own behalf, the household is responsible for reporting changes to the department. If the group living arrangement is acting in the capacity of an authorized representative, the group living arrangement shall notify the department of changes in the household's income or other household circumstances and when the individual leaves the group living arrangement;
- (g) The group living arrangement shall return any household's ((ATP)) FCA cards or coupons to the department if received after the household has left the group arrangement;
- (h) When the household leaves the facility, the group living arrangement shall provide the resident with the ID card and any untransacted ((ATP)) FCA cards;
- (i) The group living arrangement shall provide the departing household with the full allotment if issued by direct mail and if no coupons have been spent on behalf of the individual household. These provisions are applicable any time during the month. If the coupons have already been issued and any portion spent on behalf of the resident, the group living arrangement shall provide the resident with one-half of the monthly household's coupon allotment when the household leaves the facility prior to the sixteenth day of the allotment month;
- (j) If a resident or a group of residents apply on their own behalf and retain the use of the coupons, the individuals are entitled to keep the coupons when leaving;
- (k) If the group living arrangement acts as the authorized representative, the facility must be knowledgeable about the household's circumstances and is responsible for any misrepresentation or fraud the facility knowingly commits in the certification of center residents.
- (5) Shelters for battered women and children. Effective April 1, 1982, the following provisions apply prior to certifying residents:
- (a) The department shall determine the shelter for battered women and children meets the definition in WAC 388-54-665(6)(d);
- (b) Shelters having FNS authorization to redeem at wholesalers shall be considered as meeting the definition for battered women and children;
- (c) Shelter residents recently leaving a food stamp household containing a person abusing him or her may apply for and (if otherwise eligible) participate in the program as separate households. Shelter residents included in a previously certified food stamp household shall receive an additional allotment as a separate household only once a month;
- (d) Shelter residents applying as separate households shall be certified solely on the basis of income, resources, and the expenses for which the residents are responsible. Residents will be certified without regard to the income, resources, and expenses of the former household;
- (e) Jointly held resources shall be considered inaccessible in accordance with WAC 388-54-715. The shelter resident's access to the value of the resources is dependent on the agreement of a joint owner still residing in the former household;
- (f) The department shall take prompt action to ensure the former household's eligibility or allotment reflects the change in the household's composition.
- (6) Sponsored aliens. The following provisions shall apply to those aliens for whom a sponsor has signed an affidavit of support or similar statement on or after February 1, 1983:
- (a) "Sponsored alien" means those aliens lawfully admitted for permanent residence into the United States.
- (b) "Sponsor" means a person who executed an affidavit or affidavits of support or similar agreement on behalf of an alien as a condition of the alien's entry or admission into the United States as a permanent resident.

(c) Portions of the gross income and the resources of a sponsor and the sponsor's spouse (if living with the sponsor) shall be deemed to be the unearned income and resources of a sponsored alien for three years following the alien's admission for permanent residence to the United States. The spouse's income and resources will be counted even if the sponsor and spouse were married after the signing of the agreement.

(d) The monthly income of the sponsor and sponsor's spouse deemed to be that of the alien shall be the total monthly earned and unearned income of the sponsor and the sponsor's spouse (if living with the sponsor) at the time the household containing the sponsored alien member applies or is recertified for program participation. Reduce by eighteen percent the earned income amount for that portion of income determined as earned income of the sponsor and the sponsor's spouse. Deduct the monthly gross income eligibility limit for a household equal in size to the sponsor, the sponsor's spouse, and any other person who is claimed by the sponsor or sponsor's spouse as a dependent for federal income tax purposes.

(e) If the alien has already reported gross income information on his or her sponsor due to AFDC's sponsored alien rules, that income amount may be used for food stamp program. However, allowable reductions to be applied to the total gross income of the sponsor and the sponsor's spouse prior to attributing an income amount to the alien, shall be limited to the eighteen percent earned income amount and the food stamp program gross monthly income amount.

(f) Actual money paid to the alien by the sponsor or the sponsor's spouse will not be considered as income to the alien unless the amount paid exceeds the amount attributed to the alien. Only the amount paid that actually exceeds the amount deemed would be considered income to the alien.

(g) Resources of the sponsor and sponsor's spouse to be deemed to be that of the alien shall be the total amount of their resources as determined in accordance with WAC 388-54-695 through 388-54-720, reduced by one thousand five hundred dollars. If the alien has already reported total resource information on his or her sponsor due to AFDC's sponsored alien rules, the resource amount calculated by AFDC as the amount to be attributed to the alien may be used for food stamp program deeming purposes.

(h) The amount of income and resources deemed to be that of the sponsored alien shall be considered in determining the eligibility and benefit level of the household of which the alien is a member.

If a sponsored alien can demonstrate to the state agency's satisfaction his or her sponsor sponsors other aliens, then the income and resources deemed available shall be divided by the number of sponsored aliens applying for or participating in the program.

(i) If the alien switches sponsors during the certification period, then deemed income or resources would be recalculated based on the required information about the new sponsor as soon as possible after the information is supplied by the alien and verified by the state agency.

(j) Exempt aliens. The provisions of subsection (6) of this section do not apply to:

(i) An alien participating in the food stamp program as a member of his or her sponsor's household;

(ii) An alien sponsored by an organization or group as opposed to an individual;

(iii) An alien not required to have a sponsor under the Immigration and Nationality Act, such as, but not limited to, a refugee, a parolee, one granted asylum, and a Cuban or Haitian entrant.

(k) Sponsored alien's responsibility. The sponsored alien and his or her spouse are responsible for providing the state agency with any information or documentation necessary to determine the income and resources of the alien's sponsor and the sponsor's spouse for three years from the alien's date of entry or date of admission as a lawful permanent resident. The alien and his or her spouse shall also be responsible for demonstrating that the sponsor also sponsors other aliens, how many, and for obtaining any necessary cooperation from the sponsor.

(l) Verification. The CSO staff shall obtain from the alien or alien's spouse the following information:

(i) The income and resources of the alien's sponsor and the sponsor's spouse (if living with the sponsor) at the time of the alien's application for food stamp assistance.

(ii) The number of other aliens for whom the sponsor has signed an affidavit of support or similar agreement.

(iii) The provision of the Immigration and Nationality Act under which the alien was admitted.

(iv) The date of the alien's entry or admission as a lawful permanent resident as established by INS.

(v) The alien's date of birth, place of birth, and alien registration number.

(vi) The number of dependents for federal income tax purposes of the sponsor and the sponsor's spouse.

(vii) The name, address, and phone number of the alien's sponsor.

(m) If verification is not received on a timely basis, the sponsored alien and his or her spouse shall be ineligible until such time as all necessary facts are obtained. The eligibility of any remaining household members shall be determined. The income and resources of the ineligible alien and his or her spouse (excluding the attributed income and resources of the alien's sponsor and the sponsor's spouse) shall be treated in the same manner as a disqualified member. If the information or verification is subsequently received, the CSO shall act on the information as a reported change in circumstances. The CSO shall obtain verification of information requested pursuant to subsection (6)(l)(i) and (ii) of this section. The CSO shall verify all other information which the state agency determines is questionable and which affects household eligibility and benefit level.

AMENDATORY SECTION (Amending Order 1905, filed 11/18/82)

WAC 388-54-680 CITIZENSHIP AND ALIEN STATUS. (1) To participate in the food stamp program an applicant shall be any person who is a resident of the United States and either:

(a) A United States citizen; or

(b) An alien lawfully admitted for permanent residence as an immigrant pursuant to Sections 101(a)(15) and 101(a)(20) of the Immigration and Nationality Act.

(c) An alien who entered the United States prior to June 30, 1948, or some later date as required by law, and has continuously maintained residency in the United States since then, and is not ineligible for citizenship but is considered to be lawfully admitted for permanent residence as a result of an exercise of discretion by the attorney general pursuant to Section 249 of the Immigration and Nationality Act.

(d) An alien who qualified for entry after March 17, 1980, because of persecution or fear of persecution on account of race, religion or political opinion pursuant to Sections 203(a)(7), 207, and 208 of the Immigration and Nationality Act.

(e) An alien who qualifies for conditional entry prior to March 18, 1980, pursuant to former Section 203(a)(7) of the Immigration and ((Nationalization)) Nationality Act.

(f) An alien granted asylum through an exercise of discretion by the attorney general pursuant to Section 208 of the Immigration and ((Nationalization)) Nationality Act.

(g) An alien lawfully present in the United States as a result of an exercise of discretion by the attorney general for emergent reasons or reasons deemed strictly in the public interest pursuant to Section 212(d)(5) of the Immigration and Nationality Act or as a result of a grant of parole by the attorney general.

(h) An alien living within the United States for whom the attorney general has withheld deportation pursuant to Section 243 of the Immigration and Nationality Act because of the judgment of the attorney general that the alien would otherwise be subject to persecution on account of race, religion or political opinion.

(2) The CSO shall determine if household members identified as alien are eligible aliens by requiring the appropriate verification for each alien member. Aliens unable to furnish this identification are ineligible.

(3) Ineligible aliens. Aliens other than those described in this section shall not be eligible to participate in the program as a member of any household. Among those excluded are alien visitors, tourists, diplomats, and students who enter the United States temporarily with no intention of abandoning their residence in a foreign country. The following applies:

(a) The income and resources of an ineligible alien who would be considered a member of a household if he or she did not have ineligible alien status shall be considered in determining eligibility or level of benefits of the household in the same manner as the income and resources of a disqualified member as found in WAC 388-54-830.

(b) If verification of the eligible alien status is not provided on a timely basis, the eligibility of the remaining household members shall be determined. The income and resources of the individual whose alien status is unverified shall be treated in the same manner as a disqualified member as set forth in WAC 388-54-830 and considered available in determining the eligibility of the remaining household

members. If verification of eligible alien status is subsequently received, the department shall act on the information as a reported change in household membership.

(c) When a household indicates inability or unwillingness to provide documentation of alien status for any household member, that member should be classified as an ineligible alien.

(4) Reporting illegal aliens. The department shall inform the local INS office whenever a member of a household is ineligible to receive food stamps because the member is present in the United States in violation of a known deportation order of the Immigration and Nationality Act.

(5) Sponsored aliens. See WAC 388-54-660(5) for instructions in determining eligibility and benefit level of a sponsored alien and their spouse.

**WSR 83-07-011**

**ATTORNEY GENERAL OPINION**

**Cite as: AGO 1983 No. 1**

[March 8, 1983]

**MEETINGS—PUBLIC—COLLEGES AND UNIVERSITIES—  
FEES—APPLICABILITY OF OPEN PUBLIC MEETINGS ACT  
TO SERVICES AND ACTIVITIES FEES COMMITTEE**

The Washington Open Public Meetings Act (chapter 42.30 RCW) is applicable to meetings of services and activities fees committees at state institutions of higher education.

Requested by:

Honorable Nita Rinehart  
St. Sen., 46th District  
405 Public Lands Building  
Olympia, Washington 98504

**WSR 83-07-012**

**PROPOSED RULES**

**PLANNING AND**

**COMMUNITY AFFAIRS AGENCY**

**(Building Code Advisory Council)**

[Filed March 9, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the State Building Code Advisory Council intends to adopt, amend, or repeal rules concerning amendment to state regulations for barrier-free facilities, chapter 51-10 WAC.

The State Building Code Advisory Council will at 9:30 a.m., Wednesday, May 11, 1983, in the County Health Building, Room 140, West 1101 College Street, Spokane, WA, conduct a public hearing on the proposed rules.

A second public hearing on the proposed rules will be conducted at 9:30 a.m., Wednesday, May 18, 1983, in the Sea-Tac Airport Fire Station Conference Room, 2400 South 170th, Seattle, WA.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on June 15, 1983.

The authority under which these rules are proposed is chapters 19.27 and 70.92 RCW.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 11, 1983.

Dated: March 9, 1983

By: Karen Rahm, Director  
Planning and Community Affairs Agency

#### STATEMENT OF PURPOSE

Background: The State Building Code Advisory Council was established by the legislature in 1974 under chapter 19.27 RCW. In 1975, chapter 70.92 RCW was added, directing the council to adopt regulations for barrier-free facilities. These regulations became chapter 51-10 WAC in 1976 pursuant to the provisions of chapter 34.04 RCW. The State Building Code Advisory Council has undertaken updating of the regulations to conform to updated uniform building codes and recent national accessibility standards, ANSI\* A117.1, 1980.

Title: Regulations for barrier-free facilities.

Authority: Chapters 19.27 and 70.92 RCW.

The purpose of the proposed changes is to update the regulations to reflect changes in format of the 1976 and 1982 uniform building code. The changes also consider the national accessibility standards of ANSI A117.1, 1980. It should be noted that although the format reflects the most recent changes of the 1982 uniform building code, the content and intent of the regulations are essentially the same as adopted in 1976.

The State Building Code Advisory Council is staffed by the Planning and Community Affairs Agency, as directed by executive order in 1975. The staff contact is Bert Baron, Ninth and Columbia Building, GH-51, Olympia, (206) 753-0738.

These rule amendments are proposed by the State Building Code Advisory Council.

Planning and Community Affairs Agency staff have provided administrative support during the development of the proposed changes. The council has developed the proposed amendments with the assistance of a technical committee including representatives from public and private groups most affected by the code.

These amendments are proposed in response to revisions in national standards and codes.

\*American National Standard Institute

**Reviser's note:** The regulations for barrier-free facilities filed with this notice are not capable of being reproduced in the Register and are therefore omitted pursuant to RCW 34.04.050(3). Copies may be obtained from the Planning and Community Affairs Agency, 9th and Columbia, Olympia, Washington 98504.

WSR 83-07-013

PROPOSED RULES

COMMISSION ON EQUIPMENT

[Filed March 9, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Commission on Equipment intends to adopt, amend, or repeal rules concerning equipment standards, chapter 204-10 WAC;

that the agency will at 10 a.m., Wednesday, May 4, 1983, in the Large Conference Room, General Administration Building, Olympia, Washington 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 46.37.005.

The specific statute these rules are intended to implement is RCW 46.37.005.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 29, 1983.

Dated: March 9, 1983

By: Neil W. Moloney

Chairman

#### STATEMENT OF PURPOSE

Title: WAC 204-10-020.

Description of Purpose: To correct existing errors in WAC 204-10-020.

Statutory Authority: RCW 46.37.005.

Summary of Rule: To correct errors in the Society of Automotive Engineers standard numbers adopted by reference as the standards for Washington state.

Reasons Supporting Such Action: Correction of errors that have recently been brought to our attention.

Agency Personnel Responsible for Drafting: Lieutenant D. K. Boston, Secretary, Commission on Equipment, 4242 Martin Way, Olympia, Washington 98504, phone: 753-6569; Implementation and Enforcement: Commission on Equipment.

Person or Organization Proposing Rule: Lieutenant D. K. Boston, Secretary, Commission on Equipment, a governmental agency.

Agency Comments: None.

This amendment is not necessary as a result of federal law or federal or state court action.

**AMENDATORY SECTION** (Amending Order 81-08-02, filed August 21, 1981)

WAC 204-10-020 LIGHTING DEVICES. (1) Federal Motor Vehicle Safety Standard 108 is hereby adopted by reference as the standard for the following lighting devices:

- (a) Headlamps
  - (b) Taillamps
  - (c) Stoplamps
  - (d) License plate lamps
  - (e) Turn signal lamps
  - (f) Side marker lamps
  - (g) Intermediate side marker lamps
  - (h) Backup lamps
  - (i) Identification lamps
  - (j) Clearance lamps
  - (k) Parking lamps
  - (l) Reflex reflectors
  - (m) Intermediate reflex reflectors
  - (n) Intermediate side reflex reflectors
  - (o) Intermediate side marker reflectors
  - (p) Turn signal operating units
  - (q) Turn signal flashers
  - (r) Vehicular hazard warning signal operating units
  - (s) Vehicular hazard warning signal flashers
- (2) Canadian Standards Association standard D106.2 is hereby adopted by reference as the standard for the following lighting devices:
- (a) Headlamps (quartz-halogen non-sealed beam).

(i) Motorcycle headlamps may comply with either Federal Motor Vehicle Safety Standard 108 or Canadian Standard D106.2.

(b) Fog lamps. Fog lamps may comply with either standard D106.2 or SAE Standard J583d as set forth in subsection (3)(a) of this section.

(3) Society of Automotive Engineers standards are hereby adopted by reference as the standard for the following lighting devices:

- (a) Fog lamps (SAE J583d)
- (b) Fog tail lamps (SAE XJ1319)
- (c) Auxiliary driving lamps (SAE J581a)
- (d) Auxiliary low beam lamps (or auxiliary passing lamps) (SAE J582a)
- (e) Spot lamps (SAE J591b)
- (f) Cornering lamps (SAE ((J582b))) J852b)
- (g) Supplemental high-mounted stop and rear turn signal lamps (SAE J186a)
- (h) Side turn signal lamps (SAE J914b)
- (i) 360 degree emergency warning lamps (SAE J845)
- (j) Flashing warning lamps for agricultural equipment (SAE J974)
- (k) Flashing warning lamps for authorized emergency, maintenance, and service vehicles (SAE J595b).
- (l) Flashing warning lamp for industrial equipment (SAE J96)
- (m) Warning lamp alternating flashers (J1054)
- (n) Green lamp for use on volunteer fireman's private vehicle (SAE J595b - flashing warning lamps for authorized emergency, maintenance, and service vehicles.
- (i) Color of the lens shall be green as that color is described in SAE Standard J578d (color specifications for electric signal lighting devices) rather than red or amber as specified in SAE J595b.
- (o) Side cowl, fender, or running board courtesy lamps (SAE J575g)
- (4) Standards promulgated by the Commission on Equipment for the following lighting devices shall be as set forth in the Washington Administrative Code chapters as indicated:
  - (a) Deceleration alert lamp system (WAC 204-62)
  - (b) Headlamp modulator (WAC 204-78)
  - (c) Headlamp flashing system (WAC 204-80)
  - (d) School bus warning lamps (WAC 204-74)

**WSR 83-07-014**  
**ADOPTED RULES**  
**DEPARTMENT OF LICENSING**  
**Board of Medical Examiners**  
 Order PL 428 - Filed March 10, 1983]

Be it resolved by the Washington State Board of Medical Examiners, acting at Seattle, Washington, that it does adopt the annexed rules relating to the training and utilization of physician assistants and physician acupuncture assistants.

This action is taken pursuant to Notice No. WSR 83-03-045 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 18.71A-.020 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 4, 1983.

By Cecile H. Bostrom  
 Chair, Board of Medical Examiners

**AMENDATORY SECTION** (Amending Order PL 390, filed 1/14/82)

WAC 308-52-135 ✓ **PHYSICIAN ASSISTANT PRESCRIPTIONS.** A physician assistant may issue written or oral prescriptions as provided herein when approved by the board and assigned by the supervising physician.

(1) Except for schedule two controlled substances as listed under federal and state controlled substances acts, a physician assistant may issue prescriptions for a patient who is under the care of the physician responsible for the supervision of the physician assistant.

(a) Written prescriptions shall be written on the blank of the supervising physician and shall include the name, address and telephone number of the physician. The prescription shall also bear the name and address of the patient and the date on which the prescription was written.

(b) The physician assistant shall sign such a prescription by signing his or her own name followed by the letters "P.A." and registration number.

(2) A physician assistant employed or extended privileges by a hospital nursing home or other health care institution may, if permissible under the by-laws, rules and regulations of the institution, write medical orders, except those for schedule two controlled substances, for inpatients under the care of the physician responsible for his supervision.

(3) To be authorized to issue prescriptions for schedule three through five controlled substances, a physician assistant must be registered with the board of pharmacy and the drug enforcement administration.

(4) The registration of a physician assistant who issues a prescription in violation of these provisions shall be subject to revocation or suspension.

(5) Physician assistants may dispense (~~((prescriptive)) medications the physician assistant has prescribed from office supplies ((provided the quantities dispensed are limited to treatment for forty-eight hours))~~). The physician assistant shall comply with the state laws concerning prescription labeling requirements.

**AMENDATORY SECTION** (Amending Order PL 412, filed 11/19/82)

WAC 308-52-140 ✓ **PHYSICIAN ASSISTANT - UTILIZATION.** (1) Limitations, Number.

(a) No physician shall supervise more than two graduate physician assistants without authorization by the board.

(b) The number of physician assistants in excess of two who may be supervised by a single physician in settings as outlined in section three of this regulation shall be established by the board on an individual basis.

(2) Limitations, Geographic.

(a) No physician assistant shall be utilized in a place geographically separated from the supervising physician's primary place for meeting patients without the express permission of the board. The "primary place for meeting patients" shall be defined to include the physician's office, the institution(s) in which his or her patients are hospitalized or the homes of patients for whom

a physician-patient relationship has already been established.

(b) Special permission may be granted to utilize a physician assistant in a place remote from the physician's primary place for meeting patients if:

(i) There is a demonstrated need for such utilization.

(ii) Adequate provision for immediate communication between the physician and his or her physician assistant exists.

(iii) A mechanism has been developed to provide for the establishment of a direct patient-physician relationship between the supervising physician and patients who may be seen initially by the physician assistant.

(iv) The responsible physician spends at least one-half day per week in the remote office.

(v) The provisions of WAC 308-52-141(2) are met.

(vi) The waiting room, offices and examining rooms of all facilities approved as remote sites must have posted a printed announcement that the (named) sponsor is responsible for all care rendered, and that the (named) individual providing the care is a physician assistant. Identification of the clinic on the outside facade must include the names of the physician sponsor and the physician assistant.

(3) Limitations, Health Care Institutions. A physician assistant working in or for a hospital, clinic, long term care facility, or other health care organization shall be registered and supervised by a supervising physician in the same manner as any other physician assistant and his or her functions shall be limited to those approved by the board. His or her responsibilities, if any, to other physicians must be defined in the application for registration. The physician may be permitted, at the discretion of the board, to utilize the physician assistant in a manner consistent with the standards set forth in WAC 308-52-150 (~~Physician Assistant Utilization for a nonsponsoring physician~~).

(4) Limitations, Trainees. An individual enrolled in a training program for physician assistants may function only in direct association with his preceptorship physician or a delegated alternate physician in the immediate clinical setting, or, as in the case of specialized training in a specific area, an alternate preceptor approved by the program. They may not function in a remote location or in the absence of the preceptor.

**Reviser's note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

#### AMENDATORY SECTION (Amending Order PL 30, filed 5/22/79)

WAC 308-52-500 <sup>✓</sup> ACUPUNCTURE ASSISTANT EDUCATION. Each applicant for an authorization to perform acupuncture must present evidence satisfactory to the board which discloses in detail the formal schooling or other type of training the applicant has previously undertaken which qualifies him or her as a practitioner of acupuncture. Satisfactory evidence of formal schooling or other training (~~for thirty-six months in acupuncture totalling 1,400 or more hours of~~

~~study~~)) may include, but is not limited to, certified copies of certificates or licenses which acknowledge that the person has the qualifications to practice acupuncture, issued to an applicant by the government of the People's Republic of China, Korea, Japan or Taiwan. Whenever possible, all copies of official diplomas, transcripts and licenses or certificates should be forwarded directly to the board from the licensing agency rather than from the applicant. Individuals not licensed by the listed countries must document their education by means of transcripts, diplomas, patient logs verified by the preceptor, or by other means requested by the board. Applicants for registration must have successfully completed the following training:

(1) The applicant must have completed a minimum of two academic years or 72 quarter credits of undergraduate college education in the general sciences and humanities prior to entering an acupuncture training program. The obtaining of a degree is not required for the educational credits to qualify. Credits granted by the college towards prior life experience will not be accepted under this requirement.

(2) The applicant must have successfully completed a course of didactic training in basic sciences and acupuncture over a period of two academic years. The basic science training must include a minimum of 250 hours or 21 quarter credits and include such subjects as anatomy, physiology, bacteriology, biochemistry, pathology, hygiene and a survey in Western clinical sciences. The basic science classes must be equivalent to courses given in accredited bachelor of science programs. The acupuncture training must include a minimum of 700 hours or 58 quarter credits in acupuncture theory, and acupuncture diagnosis and treatment techniques. The board will not accept credits obtained on the basis of challenging an exam. Transfer credits from accredited colleges or board approved acupuncture programs will be accepted.

(3) The applicant must have successfully completed a course of clinical training in acupuncture over a period of one academic year. The training must include a minimum of 100 hours or 9 quarter credits of observation, which shall include case presentation and discussion. The observation portion of the clinical training may be conducted during the didactic training but will be considered part of the clinical training for calculation of hours or credits. There must also be a minimum of 350 hours or 29 quarter credits of supervised practice, consisting of 400 separate patient treatments. A minimum of 120 different patients must have been treated.

**Reviser's note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

#### NEW SECTION

WAC 308-52-502 <sup>✓</sup> ACUPUNCTURE - PROGRAM APPROVAL. (1) Procedure. The board will consider for approval any school, program, apprenticeship or tutorial which meets the requirements outlined

in this regulation and provides the training required under WAC 308-52-500 - Acupuncture Assistant Education. Approval may be granted to an individual registration applicant's training, or to existing institutions which operate on a continuing basis. Clinical and didactic training may be approved as separate programs or as a joint program. Any clinical instruction conducted in this state must be approved by the board prior to initiation. The program approval process is as follows:

(a) Programs seeking approval shall file an application with the board in the format required by the board.

(b) The board will review the application and determine whether a site review is necessary (in the case of an institution) or an interview is appropriate (in the case of individual training) or approval may be granted on the basis of the application alone.

(c) The site review committee shall consist of two board members, two acupuncturists from the board's acupuncture advisory committee, and one member of the board staff. The review committee may visit the program any time during school operating hours. The committee will report to the board in writing concerning the program's compliance with each section of the regulations.

(d) After reviewing all of the information collected concerning a program; the board may grant or deny approval, or grant approval conditional upon program modifications being made. In the event of denial or conditional approval, the program may request a hearing before the board. No approval shall be extended to an institution for more than three years, at which time a request for reapproval may be made.

(e) The board expects approved programs not to make changes which will result in the program not being in compliance with the regulations. Programs must notify the board concerning significant changes in administration, faculty or curriculum. The board may inspect the school at reasonable intervals to check for compliance. Program approval may be withdrawn, after a hearing, if the board finds the program is no longer in compliance with the regulations.

(2) Didactic Faculty. Didactic training may only be provided by persons who meet the criteria for faculty as stated in the Council for Postsecondary Education's WAC 250-55-090 - Personnel Qualifications. Under no circumstances will an unregistered instructor perform or supervise the performance of acupuncture.

(3) Clinical Faculty. Clinical training may be provided only by persons who meet the following criteria:

(a) The instructor must be a practitioner who has had a minimum of five years of full time acupuncture practice experience.

(b) If the training is conducted in this state, the practitioner must be registered to practice in this state. In the case of a school or program, the approval of the institution will include a review of the instructor's qualifications and the training arrangements. Approval of the instructors will extend to instruction conducted within the program.

(c) For training not conducted in this state to be acceptable, the instructor must be licensed by a state or country with equivalent license standards.

(4) Supervision of training. Clinical training in this state must be conducted under the general supervision of the instructor's sponsoring physician. During any given clinic period, the acupuncture instructor may not supervise more than four students. The number of students present during an observation session should be limited according to the judgment of the instructor. Supervision by the instructor during clinical training must be direct: each diagnosis and treatment must be done with the knowledge and concurrence of the instructor. During at least the first 100 treatments, the instructor must be in the room during treatment. Thereafter, the instructor must at least be in the facility, available for consultation and assistance. A medical doctor may only supervise two acupuncture assistant instructors per clinical instruction period.

**Reviser's note:** Errors of punctuation or spelling in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.

**Reviser's note:** The typographical errors in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.

#### AMENDATORY SECTION (Amending Order PL 412, filed 11/19/82)

WAC 308-52-504 ACUPUNCTURE - DEFINITION. (1) Acupuncture is a traditional system of medical theory, oriental diagnosis and treatment used to promote health and treat organic or functional disorders, by treating specific acupuncture points or meridians. Acupuncture includes the following techniques:

(a) use of acupuncture needles to stimulate acupuncture points and meridians.

(b) use of electrical, mechanical or magnetic devices to stimulate acupuncture points and meridians.

(c) moxibustion.

(d) acupressure.

(e) cupping.

(f) gwa hsa (dermal friction technique).

(g) infra-red.

(h) sonopuncture.

(i) laser puncture.

(j) dietary advice.

(k) manipulative therapies.

(l) point injection therapy (aqua puncture).

These terms are to be understood within the context of the ((original)) oriental medical art of acupuncture, and as the board defines them.

#### REPEALER

The following sections of the Washington Administrative Code are hereby repealed:

WAC 308-52-520 ACUPUNCTURE EXPERIENCE.

WAC 308-52-550 SUPERVISING PHYSICIANS' KNOWLEDGE OF ACUPUNCTURE.

WAC 308-52-560 ACUPUNCTURE ASSISTANT UTILIZATION.

**WSR 83-07-015**  
**ADOPTED RULES**  
**BOARD OF HEALTH**  
 [Order 254—Filed March 10, 1983]

Be it resolved by the Washington State Board of Health, acting at Olympia, Washington, that it does adopt the annexed rules relating to hospice care centers, infection control, amending WAC 248-21-035.

This action is taken pursuant to Notice No. WSR 83-03-042 filed with the code reviser on January 18, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 70.41.30[70.41.030] and is intended to administratively implement that statute.

This rule is promulgated under the general rule-making authority of the Washington State Board of Health as authorized in RCW 43.20.050.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 9, 1983.

By John A. Beare, MD  
 Secretary

**AMENDATORY SECTION** (Amending Order 218, filed 11/6/81)

WAC 248-21-035 **INFECTION CONTROL**. (1) There shall be written policies and procedures addressing infection control, including: Housekeeping; cleaning, sterilization, disinfection, sanitization, and storage of supplies and equipment; health of personnel; pets; food service sanitation.

(2) Provision shall be made for isolation of patients with infectious conditions in accordance with Isolation Techniques For Use In Hospitals, United States Department of Health and Human Services, most recent edition.

(3) There shall be reporting of communicable disease in accordance with chapter 248-100 WAC.

(4) Recognized standards of medical aseptic technique including basic ~~((hand washing))~~ handwashing practices shall be followed in all direct personal care of patients.

(5) Methods for cleaning, disinfecting or sterilizing, handling and storage of all supplies and equipment shall be such as to prevent the transmission of infection.

(6) Written procedures shall specify daily and periodic cleaning schedules and routines for facility and equipment.

(7) Sewage, garbage, refuse, and liquid waste shall be collected and disposed of in a manner to prevent the creation of an unsafe or unsanitary condition or nuisance.

(8) There shall be in effect a current system of discovering, reporting, investigating, and reviewing infections among patients and personnel with maintenance of records on such infections.

(9) Upon employment and annually thereafter each employee and volunteer shall have or provide documented evidence of a tuberculin skin test by the Mantoux method, unless medically contraindicated. A negative skin test shall consist of less than ten millimeters induration read at forty-eight to seventy-two hours. A positive skin test shall consist of ten millimeters of induration, or greater, read at forty-eight to seventy-two hours. Positive reactors shall have a chest x-ray within ninety days of the first day of employment. ~~((Exemptions))~~ Exemptions and ~~((specifics))~~ specific requirements are as follows:

(a) ~~((Those with positive skin tests as defined above shall have an annual))~~ New employees who can document a positive Mantoux test in the past shall have an initial screening in the form of a chest x-ray;

(b) ~~((Those with positive skin tests whose chest x-rays show no sign of active disease at least two years after the first documented positive skin test shall be exempted from further annual testing and chest x-rays))~~ After entry, annual screening in the form of a skin test or chest x-ray shall not be required for reactors;

(c) Those with positive skin tests who have completed the recommended course of preventive or curative treatment, as determined by the local health officer, shall be exempted from ~~((further))~~ testing;

(d) ~~((A record))~~ Records of test results, x-rays or exemptions from such, shall be kept by the facility.

(10) Employees with a communicable disease in a known infectious stage shall not be on duty. Policy and procedures shall specify conditions for staff who are working despite presence of communicable disease.

**WSR 83-07-016**  
**ADOPTED RULES**  
**BOARD OF HEALTH**  
 [Order 255—Filed March 10, 1983]

Be it resolved by the Washington State Board of Health, acting at Olympia, Washington, that it does adopt the annexed rules relating to licensure, amending WAC 248-29-020.

This action is taken pursuant to Notice No. WSR 83-03-043 filed with the code reviser on January 18, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 18.46.060 and is intended to administratively implement that statute.

This rule is promulgated under the general rule-making authority of the Washington State Board of Health as authorized in RCW 43.20.050.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 9, 1983.

By John A. Beare, MD  
Secretary

AMENDATORY SECTION (Amending Order 197, filed 5/2/80)

WAC 248-29-020 <sup>✓</sup>LICENSURE. (1) Application for license—Fee.

(a) An application for a childbirth center license shall be submitted on forms furnished by the department. The application shall be signed by the legal representative of the governing body.

(b) The applicant shall furnish to the department full and complete information and promptly report any changes which would affect the current accuracy of such information as to the identity of each officer and director of the corporation, if the birth center is operated by a legally incorporated entity, profit or nonprofit, and of each partner if the birth center is operated through a legal partnership.

(c) Each application for license shall be accompanied by a license fee (~~of fifteen dollars plus one dollar per birthing room:~~) as established by the department under RCW 43.20A.055: PROVIDED, That no fee shall be required of charitable or nonprofit or government operated birth centers. Upon receipt of the license fee, when required, the department shall issue a ((child-birth)) childbirth center license, if the applicant and the birth center facilities meet the requirements of this chapter.

(2) License renewal—Limitations—Display.

(a) A license, unless suspended or revoked, shall be renewed annually.

(i) (~~Licenses shall expire on the first day of July next succeeding the date of issuance.~~)

(~~ii~~) Applications for renewal shall be on forms provided by the department and shall be filed by the department not less than ten days prior to expiration.

(~~iii~~) (ii) Each application for renewal shall be accompanied by a license fee (~~of twenty-five dollars. No fee shall be required of charitable, nonprofit, or government operated facilities~~) as established by the department under RCW 43.20A.055.

(~~iv~~) (iii) The department shall inspect and investigate each childbirth center as needed and at least annually to determine compliance with standards herein (chapter (~~249-29 WAC~~) [chapter ~~248-29 WAC~~]) 248-29 WAC and applicable standards of chapter 18.46 RCW.

(b) Each license shall be issued only for the premises and persons named. Licenses shall be transferrable or assignable only with written approval by the department.

(c) Licenses shall be posted in a conspicuous place, on the licensed premises.

(3) License—Denial, suspension, revocation. The department may, if the interests of the clients so demand, deny, suspend, or revoke a license when there has been failure or refusal to comply with the requirements established in chapter 248-29 WAC or applicable sections of chapter 18.46 RCW, in accordance with RCW 18.46.050 and chapter 248-08 WAC.

(4) New construction—Major alterations.

(a) When new construction or major alteration is contemplated, the following shall be submitted to the department for review:

(i) A written program containing, at a minimum, information concerning services to be provided and operational methods to be used which will affect the extent of facilities required by these regulations;

(ii) Duplicate sets of preliminary plans which are drawn to scale and include: A plot plan showing streets, driveways, water, and sewage disposal systems, grade and location of building(s) on the site; the plans for each floor of the building(s), existing and proposed, which designate the functions of each room and show all fixed equipment. The preliminary plans shall be accompanied by a statement as to the source of water supply and the method of sewage and garbage disposal and a general description of construction and materials, including interior finishes.

(b) Construction shall not be started until duplicate sets of final plans (drawn to scale) and specifications have been submitted to, and approved by the department. Final plans and specifications shall show complete details to be furnished to contractors for construction of buildings or major alterations in existing buildings. These shall include:

(i) Plot plans;

(ii) Plans for each floor of the building(s) which designate the function of each room and show all fixed equipment and the planned location of beds and other furniture in patient sleeping rooms;

(iii) Interior and exterior elevations, building sections, and construction details;

(iv) Schedule of floors, wall, and ceiling finishes, and the types and sizes of doors and windows; plumbing, heating, ventilation, and electrical systems; and

(v) Specifications which fully describe workmanship and finishes.

(c) Adequate provisions shall be made for the safety and comfort of clients as construction work takes place in or near an occupied area.

(d) Construction shall take place in accordance with approved final plans and specifications. Only those changes which have been approved by the department may be incorporated into the construction project. Modified plans, additions(;) or changes incorporated into the construction project shall be submitted to the department for the department file on the project.

(5) Compliance with other regulations.

(a) Applicable rules and regulations adopted by the Washington state fire marshal.

(b) If there is no local plumbing code, the Uniform Plumbing Code of the National Association of Plumbing and Mechanical Officials shall be followed.

(c) Compliance with these regulations does not exempt birth centers from compliance with the local and state electrical codes or local fire, zoning, building, and plumbing codes.



**WSR 83-07-017**  
**ADOPTED RULES**  
**BOARD OF HEALTH**  
 [Order 256—Filed March 10, 1983]

Be it resolved by the Washington State Board of Health, acting at Olympia, Washington, that it does adopt the annexed rules relating to birth center policies and procedures, amending WAC 248-29-050.

This action is taken pursuant to Notice No. WSR 83-03-044 filed with the code reviser on January 18, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 18.46.060 and is intended to administratively implement that statute.

This rule is promulgated under the general rule-making authority of the Washington State Board of Health as authorized in RCW 43.20.050.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 9, 1983.

By John A. Beare, MD  
 Secretary

AMENDATORY SECTION (Amending Order 226, filed 2/22/82)

WAC 248-29-050 BIRTH CENTER POLICIES AND PROCEDURES. Written policies and procedures shall include, but not be limited to:

- (1) Definition of a low-risk maternal client who shall be eligible for birth services offered by the birth center.
- (2) Definition of a client who shall be ineligible for birth services at the birth center.
- (3) Identification and transfer of clients who, during the course of pregnancy, are determined to be ineligible.
- (4) Identification and transfer of clients who, during the course of labor or recovery, are determined to be ineligible for continued care in the birth center.
- (5) Written plans for consultation, backup services, transfer and transport of a newborn and/or maternal client to a hospital where appropriate care is available.
- (6) Written informed consent which shall be obtained prior to the onset of labor and shall include evidence of an explanation by personnel of the birth services offered and potential risks.
- (7) Provision for the education of clients, family, and support persons in childbirth and newborn care.
- (8) Plans for immediate and long-term follow-up of clients after discharge from the birth center.
- (9) Registration of birth and reporting of complications and anomalies.
- (10) Prophylactic treatment of the eyes of the newborn in accordance with RCW 70.24.040, WAC 248-100-295 as now, or as hereafter, amended.
- (11) Metabolic screening of newborns.

(a) Educational materials shall be provided to each client relative to metabolic screening and informed consent for metabolic screening. These materials shall be obtained from the genetics program of the department.

(b) There shall be a mechanism for weekly reporting of all live births to the genetics program of the department on forms provided by the genetics program.

(c) The birth center shall provide each client with instructions and a metabolic screening collection kit, (obtained from the genetics program of the department). There shall be a procedure and/or evidence of a plan for follow-up so that blood samples are collected between the eighth and twelfth day of life.

(d) When parents refuse metabolic screening, there shall be provisions for a signed refusal statement which shall be sent to the genetics program of the department in lieu of the blood sample.

(12) Infection control to include consideration of housekeeping; cleaning, sterilization, sanitization, and storage of supplies and equipment, and health of personnel. Health records for personnel shall include documented evidence of a tuberculin skin test by the Mantoux method upon employment and annually unless medically contraindicated. A negative skin test shall consist of less than 10mm induration read at forty-eight to seventy-two hours. A positive skin test shall consist of 10mm of induration, or greater, read at ~~((48))~~ forty-eight to ((72)) seventy-two hours. Positive reactors shall have a chest ~~((X-ray))~~ x-ray within ninety days of the first day of employment. ~~((Exceptions))~~ Exemptions and ~~((specifics))~~ specific requirements are as follows:

(a) ~~((Those with positive skin tests, (as defined above) shall have an annual))~~ New employees who can document a positive Mantoux test in the past shall have an initial screening in the form of a chest ((X-ray.)) x-ray;

(b) ~~((Those with positive skin tests whose chest X-rays show no sign of active disease at least two years after the first documented, positive skin test shall be exempted from further annual testing and chest X-rays.))~~ After entry, annual screening in the form of a skin test or chest x-ray shall not be required for reactors;

(c) Those with positive skin tests who have completed the recommended course of preventive or curative treatment, as determined by the local health officer, shall be exempted from ~~((further))~~ testing((-));

(d) ~~((A record))~~ Records of test results, ~~((X-rays))~~ x-rays, or exemptions to such, shall be kept by the facility~~((:));~~

(e) Employees with any communicable disease in an infectious stage shall not be on duty.

**WSR 83-07-018**  
**NOTICE OF PUBLIC MEETINGS**  
**WHATCOM COMMUNITY COLLEGE**  
 [Memorandum—March 9, 1983]

You are hereby notified that the Whatcom Community College board of trustees regular meeting was not convened because a quorum was not present. The meeting was scheduled for March 8, 1983, at 3:00 p.m.

**WSR 83-07-019**  
**ADOPTED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Order DE 83-9—Filed March 11, 1983]

I, John F. Spencer, deputy director of the Department of Ecology, do promulgate and adopt at the Department of Ecology, Lacey, Washington, the annexed rules relating to Bothell, City of, amending WAC 173-19-2505.

This action is taken pursuant to Notice No. WSR 83-03-069 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 90.58.120 and 90.58.200 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 8, 1983.

By John F. Spencer  
 Deputy Director

AMENDATORY SECTION (Amending Order 79-34, filed 1/30/80)

WAC 173-19-2505 V BOTHELL, CITY OF. City of Bothell master program approved February 27, 1975. Revision approved July 2, 1976. Revision approved January 31, 1977. Revision approved March 8, 1983.

**WSR 83-07-020**  
**ADOPTED RULES**  
**SHORELINE COMMUNITY COLLEGE**  
 [Order 49-83—Filed March 11, 1983]

Be it resolved by the board of trustees of the Shoreline Community College, acting at 16101 Greenwood Avenue North, Seattle, WA 98133, that it does adopt the annexed rules relating to:

- Amd WAC 132G-120-010 Student conduct code—Preamble.
- Amd WAC 132G-120-030 Jurisdiction.
- Amd WAC 132G-120-040 Disciplinary authority.
- Amd WAC 132G-120-060 Possible actions.
- Amd WAC 132G-120-070 College discipline committee.
- Amd WAC 132G-120-080 Discipline committee procedural guidelines and safeguards.
- Amd WAC 132G-120-090 The president's review.
- Amd WAC 132G-120-100 Appeals.
- Amd WAC 132G-120-110 Disciplinary terms.
- New WAC 132G-120-061 Initiation of summary suspension proceedings.
- New WAC 132G-120-062 Permission to enter or remain on campus.
- New WAC 132G-120-063 Notice of summary suspension proceedings.
- New WAC 132G-120-064 Decision by the vice president for student services.
- New WAC 132G-120-065 Suspension for failure to appear.

This action is taken pursuant to Notice No. WSR 83-01-031 filed with the code reviser on December 9, 1982.

These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 28B.19.050(2).

This rule is promulgated under the general rule-making authority of the Shoreline Community College as authorized in RCW 28B.50.130 and 28B.50.140.

The undersigned hereby declares that the institution has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By Doane F. Blair  
 Vice President for Student Services

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-010 STUDENT CONDUCT CODE—PREAMBLE. Admission to the college carries with it the expectation that the student will conduct himself/herself as a responsible member of the academic community. This includes the expectation that the student will obey the law; comply with the rules and regulations of the college; maintain high standards of integrity and honesty; respect the rights, privileges, and property of other members of the college community; and will not interfere with legitimate college affairs.

The student will assume responsibility for his/her own conduct. Sanctions for violations of college rules and regulations or for conduct which interferes with legitimate college affairs will be dealt with by the college. In the case of student conduct which involves an alleged or proven violation of criminal law, the disciplinary authority of the college will not be used to duplicate the function of civil authority. Disciplinary action may be taken if the conduct also involves a violation of college standards and if the interests of the academic community are distinct from those of the civil authority.

Sanctions, up to and including expulsion from the college, may be imposed for failure to satisfy the expectations stated in this section or for misconduct of the kinds indicated. These sanctions will determine whether, and under what conditions, the violator may continue at the college.

Most disciplinary proceedings will be conducted informally between the student and a division chairman, in matters relating to the student's academic work, and between the student and the ~~((Dean of))~~ vice president for student services in other matters.

More formal procedures are provided, however, including an impartial hearing before a college discipline committee; these procedures may be invoked either by the officer dealing with the case or by the student involved. In all situations, whether handled formally or informally, basic standards of fairness will be observed in the determination of (1) the truth or falsity of the charges against the student, (2) whether the alleged misconduct calls for sanctions, and, if so, (3) what those sanctions should be.

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-030 ✓ JURISDICTION. The (~~Dean-of~~) vice president for student service and the division chairmen are hereby delegated the responsibility for initiating disciplinary proceedings in accordance with these rules for infractions of the rules and regulations of the college and for misconduct in academic work.

The division chairman is the primary agent for disciplinary matters arising solely out of scholarship. The (~~Dean-of~~) vice president for student services is the primary agent for the administration of discipline for unacceptable conduct or infraction of college rules in all matters except those which are the responsibilities of divisions and instructors. Division chairmen shall give written notice to the (~~Dean-of~~) vice president for student services of any disciplinary action which they take.

Instructors are hereby delegated the authority to take such summary actions as may be necessary to maintain order and proper conduct in the classroom and to maintain effective cooperation of the class in fulfilling the objectives of the course. Such actions may be appealed to the chairman of the division offering the course before the end of the next succeeding quarter.

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-040 ✓ DISCIPLINARY AUTHORITY. All disciplinary proceedings will be initiated by either the (~~Dean-of~~) vice president for student services or a division chairman. The (~~Dean-of~~) vice president for student services or a division chairman, may, however, delegate this responsibility to others. In cases referred to it, the college discipline committee (see WAC 132G-120-070) assumes the responsibility for making a recommendation to the president of the college.

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-060 ✓ POSSIBLE ACTIONS. After considering the evidence in the case and interviewing the students involved, the initiating authority may take one of the following actions.

(1) Terminate the proceedings, exonerating the student or students.

(2) Dismiss the case after whatever counseling and (~~advise~~) advice may be appropriate.

(3) Impose minor sanctions directly (disciplinary warning or disciplinary probation) subject to the student's right of appeal (see WAC 132G-120-100). The student shall be notified of the action taken; this notification must be in writing when a disciplinary warning or disciplinary probation is imposed. In the case of an unmarried student under 18 years of age being placed on disciplinary probation, written notice shall also be sent to the parents or the guardian of the student.

(4) Recommend to the college discipline committee that the student be denied registration or be expelled.

The student shall be advised of his/her rights by reference to the appropriate sections of chapter 132G-120 WAC. If the denial of registration or expulsion is approved, the (~~Dean-of~~) vice president for student services shall notify the student in writing that he/she has been denied registration or that he/she has been expelled. In the case of an unmarried student under 18 years of age, written notice of this action shall be sent to the parents or guardian of the student.

(5) Refer the matter to the college discipline committee. The student shall be notified in writing that the matter has been referred to the committee.

In all cases, the student shall be advised of his/her rights by reference to the appropriate section of chapter 132G-120 WAC.

NEW SECTION

WAC 132G-120-061 ✓ INITIATION OF SUMMARY SUSPENSION PROCEEDINGS. The vice president for student services or his/her designee may summarily suspend any student from the college for not more than ten academic calendar days pending investigation, action or prosecution of charges of an alleged chapter 132G-120 WAC violation or violations, if the vice president for student services has reason to believe that the student's physical or emotional safety and well-being, or the safety and well-being of other college community members, or the protection of property requires such suspension.

NEW SECTION

WAC 132G-120-062 ✓ PERMISSION TO ENTER OR REMAIN ON CAMPUS. During the period of summary suspension, the suspended student shall not enter the campus other than to meet with the vice president for student services or to attend the summary suspension hearing. However, the vice president may grant the student special permission to enter for the express purpose of meeting with faculty, staff, or students in preparation for the hearing.

NEW SECTION

WAC 132G-120-063 ✓ NOTICE OF SUMMARY SUSPENSION PROCEEDINGS. If the vice president for student services or his/her designee finds it necessary to exercise the authority to summarily suspend a student, he/she shall:

(1) Give an oral or written notice of the alleged misconduct and violation(s) of any provision(s) of chapter 132G-120 WAC to the student;

(2) Give an oral or written explanation of the evidence in support of the charge(s) to the student;

(3) Give an oral or written explanation of the corrective action or punishment (up to a maximum of ten academic calendar days suspension) which may be imposed, to the student; and

(4) The student shall be provided an opportunity to present his or her explanation of the conduct alleged to be violative of the college student rights and responsibilities policy.

NEW SECTION

WAC 132G-120-064 ✓ **DECISION BY THE VICE PRESIDENT FOR STUDENT SERVICES.** If the vice president for student services, at the conclusion of the summary suspension proceedings, finds that there is probable cause to believe that:

(1) The student against whom specific violations of law or of provisions of chapter 132G-120 WAC are alleged has committed one or more of such violations; and

(2) Such violation or violations of the law or of provisions of chapter 132G-120 WAC constitute grounds for disciplinary action; and

(3) Summary suspension of the student is necessary, the vice president for student services may immediately suspend such student from the college for up to ten academic calendar days.

NEW SECTION

WAC 132G-120-065 ✓ **SUSPENSION FOR FAILURE TO APPEAR.** If the student against whom specific violations of provisions of chapter 132G-120 WAC have been alleged has been instructed by the vice president for student services or his/her designee to appear for summary suspension proceedings and then fails to appear at the time designated for the summary suspension proceedings, the vice president for student services may suspend the student from the college and shall give written notice of suspension to the student at his/her last address of record on file with the college.

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-070 ✓ **COLLEGE DISCIPLINE COMMITTEE.** A standing college discipline committee will hear, de novo, and make recommendations on all disciplinary cases referred to it by the appropriate authority or appealed to it by students who have been disciplined. The committee will be established each fall. It will be composed of the following persons:

(1) A member appointed by the president of the college.

(2) A member of the faculty, appointed by the president of the ((~~faculty association~~)) college federation of teachers.

(3) ((~~Two representatives from the Student Affairs Council, elected by the council members.~~

(4)) Two students. The two students will be appointed by the president of the student body association, but at the option of the student being disciplined, they may not hear the case.

None of the above-named persons shall sit in any case in which he/she is a complainant or witness, in which he/she has a direct or personal interest, or in which he/she has acted previously in an advisory capacity. Decisions in this regard, including the selection of alternates, shall be made by the discipline committee as a whole.

The discipline committee chairman will be elected by the members of the discipline committee.

In hearings before the discipline committee, at the discretion of the committee, an assistant attorney general will be requested to take the case. This action may be considered necessary in order to have a fair hearing.

AMENDATORY SECTION (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-080 ✓ **DISCIPLINE COMMITTEE PROCEDURAL GUIDELINES AND SAFEGUARDS.** The student has a right to a fair and impartial hearing before the discipline committee on any charge of misconduct. His/her failure to cooperate with the hearing procedures, however, shall not preclude the committee from making its findings of fact, conclusions and recommendations. Failure of the student to cooperate may be taken into consideration by the committee in recommending penalties.

(1) The student shall be given notice of the time and place of the hearing, the charges against him/her, a list of witnesses who will appear, and a description of any documentary or other physical evidence that will be presented at the hearing. This notice shall be given to the student in writing and shall be provided in sufficient time to permit him/her to prepare his/her defense. The notice may be amended at any time prior to the hearing, but, if such amendment is prejudicial to the student's case, the hearing shall be rescheduled to a later date.

(2) The student shall be entitled to hear and examine the evidence against him/her and be informed of the identity of its sources; he/she shall be entitled to present evidence in his/her own behalf and to question witnesses testifying against him/her as to factual matters. The student shall have all authority possessed by the college to obtain information or to request the presence of witnesses or the production of other evidence relevant to the issues at the hearing.

(3) Only those matters presented at the hearing, in the presence of the student involved, will be considered in determining whether he/she is guilty of the misconduct charged, but the student's past record of conduct may be taken into account in formulating the committee's recommendation for disciplinary action.

(4) The student may be represented by counsel and/or accompanied by an advisor of his/her choice.

(5) No one will be required to give self-incriminating evidence.

(6) Hearings conducted by the committee may be held in closed session at the discretion of the committee, the only exception being when the student involved invites particular persons or requests an open hearing. If at any time during the conduct of a hearing invited guests are disruptive of the proceedings, the chairman of the committee may exclude such persons from the hearing room.

(7) All proceedings of the committee will be conducted with reasonable dispatch and terminated as soon as fairness to all parties involved permits.

(8) An adequate summary of the proceedings will be kept. As a minimum, such a summary would include a tape recording of testimony.

(9) The student will be provided with a copy of the findings of fact and with the conclusions and the recommendations of the committee. He/she will also be advised of his/her right to present, within seven calendar days, a written statement of appeal to the president of the college before action is taken on the recommendation.

(10) If discipline is to be imposed after the review provided by this section, the officer who initiated the proceedings shall notify the student in writing of the discipline imposed. In the case of an unmarried student under 18 years of age, written notice of any action involving expulsion or disciplinary probation also will be sent to the parents or guardian of the student.

The committee shall establish general rules of procedure consistent with the foregoing procedural safeguards. A copy of any such rules of procedure shall be given to the student in advance of his/her hearing.

**AMENDATORY SECTION** (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-090 **THE PRESIDENT'S REVIEW.** The president of the college, or his/her designated representative, shall review all cases heard by the college discipline committee, including the report of the committee and any statement filed by the student, and shall either approve the recommendations of the committee or give directions as to what other disciplinary action should be taken, and he/she shall notify the initiating authority.

**AMENDATORY SECTION** (Amending Order 1-35:72, filed 11/29/72, effective 1/1/73)

WAC 132G-120-100 **APPEALS.** Any disciplinary action may be appealed to the college discipline committee. An appeal by a student shall be made in writing and addressed to the chairman of the committee within 15 days after the student has been notified of the action taken. In all proceedings wherein the student is not exonerated, there shall be one automatic review by a reviewing authority.

(1) Disciplinary action by a division chairman may be appealed to, and shall be reviewed by, the ((Dean-of)) vice president for student services.

(2) Disciplinary action by the ((Dean-of)) vice president for student services may be appealed to, and shall be reviewed by, the discipline committee.

(3) Disciplinary action by the discipline committee may be appealed to, and shall be reviewed by, the college president.

(4) Final authority in all disciplinary action shall rest with the board of trustees of the college.

**AMENDATORY SECTION** (Amending Order 12-10:79, filed 6/6/79)

WAC 132G-120-110 **DISCIPLINARY TERMS.** The following definitions of disciplinary terms have been established to provide consistency in the application of penalties.

(1) Disciplinary warning: Formal action censuring a student for violation of college rules or regulations or for

failure to satisfy the ((college's)) expectations of the college regarding conduct. Disciplinary warnings are always made in writing to the student by the officer or agency taking the action, with copies to the ((Dean-of)) vice president for student services' office. A disciplinary warning indicates to the student that continuation of the specific conduct involved or other misconduct will result in one of the more serious disciplinary actions (see WAC 132G-120-110(2) through (6)).

(2) Hold: Attachment of a student's academic record to encourage the fulfillment of the student's obligations to the college, particularly financial. Holds are always made in writing, including a detailed list of the obligations to be met, and are sent to the student. Requests for transcripts of the student's academic record will not be honored until the initiating authority is satisfied that the obligations have been met and provides the registrar with written notification of the release of the hold.

(3) Registration denied: Formal action refusing to allow a student to register for subsequent quarters, for violation of college rules or regulations, or failure to satisfy the ((college's)) expectations of the college regarding conduct. Students may be denied registration only on the approval of the president and on the recommendation of the college discipline committee. The initiating authority, in his/her written notification to the student, will detail the reasons for the denial of registration and the conditions to be met before registration will be allowed. Registration may be denied for a fixed or indefinite period. Future registration will not be allowed until the initiating authority is satisfied that the conditions have been met.

(4) Disciplinary probation: Formal action placing conditions upon the student's continued attendance for violation of college rules or regulations or failure to satisfy the ((college's)) expectations of the college regarding conduct. The office placing the student on disciplinary probation will specify, in writing, the period of probation and the conditions. Disciplinary probation warns the student that any further misconduct will make him/her liable to suspension or expulsion from the college. Disciplinary probation may be for a specific term or for an indefinite period which may extend to graduation or other termination of the student's enrollment in the college.

(5) Suspension: Formal action by an authorized disciplinary agency dismissing a student temporarily from the college for unacceptable conduct or violation of college rules or regulations. Suspension may be for a stated or for an indefinite period, but the implication of the action is that the student may eventually return if evidence or other assurance is presented that the unacceptable conduct will not be repeated.

(6) Expulsion: Students may be expelled only on the approval of the president of the college and on the recommendation of the ((Dean-of)) vice president for student services and the college discipline committee. The notification expelling a student will indicate, in writing, the term of the expulsion and any special conditions which must be met before readmission. There is no refund of fees for the quarter in which the action is taken,

but fees paid in advance for a subsequent quarter are to be refunded.

**WSR 83-07-021**  
**EMERGENCY RULES**  
**DEPARTMENT OF**  
**NATURAL RESOURCES**  
[Order 391—Filed March 11, 1983]

I, Brian J. Boyle, Commissioner of Public Lands, do promulgate and adopt at Olympia, Washington, the annexed rules relating to the adoption of an emergency rule extending winter burning rules through midnight, April 14, 1983, in Western Washington only.

I, Brian J. Boyle, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is extending winter burning rules through midnight, April 14, 1983, in Western Washington only, due to adequate amounts of rainfall and the reduction of risk to life and property from burning.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 76.04.150 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 11, 1983.

By Brian J. Boyle  
Commissioner of Public Lands

AMENDATORY SECTION (Administrative Order 169, filed 8/7/73)

**WAC 332-24-090 SMALL OUTDOOR FIRES FOR RECREATION AND YARD DEBRIS DISPOSAL — REQUIREMENTS — FAILURE TO COMPLY.** (1) *The fire must not include rubber products, plastics, asphalt, garbage, dead animals, petroleum products, paints or any similar materials that emit dense smoke or create offensive odors when burned.*

(2) *A person capable of extinguishing the fire must attend it at all times and the fire must be extinguished before leaving it.*

(3) *A serviceable shovel and, at least, five gallons of water must be within the immediate vicinity of the fire during the period ~~((March 15))~~ April 15 through October 15 in Western Washington and April 15 through June 30 in Eastern Washington.*

(4) *No fires are to be within fifty feet of structures.*

(5) *For the period ~~((March 15))~~ April 15 through October 15 in Western Washington and April 15*

*through June 30 in Eastern Washington, the material to be burned shall be in hand built piles no more than four feet in diameter and three feet in height.*

(6) *For the period October 16 through ~~((March 14))~~ April 14 in Western Washington and October 16 through April 14 in Eastern Washington, the material to be burned shall be in piles no more than ten feet in diameter.*

(7) *Only one pile at a time may be burned and each pile must be extinguished before lighting another.*

(8) *The material to be burned must be placed on bare soil, gravel, bars, beaches, green fields, or other similar areas free of flammable material for a sufficient distance adequate to prevent the escape of the fire.*

(9) *Burning must be done during periods of calm to very light winds. Burning when the wind will scatter loose flammable materials, such as dry leaves and clippings, is prohibited.*

(10) *If the fire creates a nuisance from smoke or fly ash, it must be extinguished.*

(11) *Persons not able to meet the requirements (1-10) must apply for a written burning permit through the area office of the state of Washington, department of natural resources.*

*A bucket may be substituted for the water requirement, if the burning is adjacent to an accessible body of water. A charged garden hose line or other adequate water supply capable of extinguishment of the fire may be substituted for the five gallon water requirement.*

*Failure to comply with these rules voids permission to burn and the person burning is in violation of RCW 76.04.150 and subject to the penalties therein.*

**WSR 83-07-022**  
**ADOPTED RULES**  
**LOTTERY COMMISSION**  
[Order 17—Filed March 11, 1983]

Be it resolved by the Washington State Lottery Commission, acting at Seattle, Washington, that it does adopt the annexed rules relating to the amending of WAC 315-04-200.

This action is taken pursuant to Notice No. WSR 83-03-046 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 67.70.040 and 67.70.050 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By Lenore M. Lambert  
Acting Chair

**AMENDATORY SECTION** (Amending Order 2A, filed 10/21/82)

**WAC 315-04-200 DENIAL, SUSPENSION OR REVOCATION OF A LICENSE.** The director may deny an application for or suspend or revoke any license issued pursuant to these rules for one or more of the following reasons:

(1) Failure to meet or maintain the eligibility criteria for license application and issuance established by chapter 7, Laws of 1982 2nd ex. sess., or these rules;

(2) Failure to account for lottery tickets received or the proceeds of the sale of tickets or to post a bond if required by the director or to comply with the instructions of the director concerning the licensed activity;

(3) Violating any of the provisions of chapter 7, Laws of 1982 2nd ex. sess., or these rules;

(4) Failure to file any return or report or to keep records required by the director or by these rules;

(5) Failure to pay any federal, state or local tax or indebtedness;

(6) Fraud, deceit, misrepresentation or conduct prejudicial to public confidence in the lottery;

(7) If public convenience is adequately served by other licensees;

(8) Failure to sell a sufficient number of tickets to meet administrative costs;

(9) If there is a history of thefts or other forms of losses of tickets or revenue therefrom;

(10) If there is a delay in accounting or depositing in the designated depository the revenues from the ticket sales;

(11) Has violated, failed or refused to comply with any of the provisions, requirements, conditions, limitations or duties imposed by chapter 9.46 RCW (Gambling Act), or chapter 7, Laws of 1982 2nd ex. sess., or when a violation of any provisions of chapter 7, Laws of 1982 2nd ex. sess., has occurred upon any premises occupied or operated by any such person or over which he or she has substantial control;

(12) Knowingly causes, aids, abets or conspires with another to cause any person to violate any of the laws of this state;

(13) Has obtained a license by fraud, misrepresentation, concealment or through inadvertence or mistake;

(14) Has been convicted of, or forfeited bond upon a charge of, or pleaded guilty to, forgery, larceny, extortion, conspiracy to defraud, wilful failure to make required payments or reports to a governmental agency at any level, or filing false reports therewith, or of any similar offense or offenses, or of bribing or otherwise unlawfully influencing a public official or employee of any state or the United States, or of any crime, whether a felony or misdemeanor, involving any gambling activity or physical harm to individuals or involving moral turpitude;

(15) Makes a misrepresentation of, or fails to disclose, a material fact to the commission or director on any report, record, application form or questionnaire required to be submitted to the commission or director;

(16) Denies the commission or director or their authorized representatives, including authorized local law

enforcement agencies, access to any place where a licensed activity is conducted, or fails to promptly produce for inspection or audit any book, record, document or item required by law or these rules;

(17) Is subject to current prosecution or pending charges, or a conviction which is under appeal, for any of the offenses indicated under subsection (14) of this section: **PROVIDED**, That at the request of an applicant for an original license, the director may defer decision upon the application during the pendency of such prosecution or appeal;

(18) Has pursued or is pursuing economic gain in an occupational manner or context which is in violation of the criminal or civil public policy of this state if such pursuit creates probable cause to believe that the participation of such person in lottery or gambling or related activities would be inimical to the proper operation of an authorized lottery or gambling or related activity in this state. For the purposes of this section, occupational manner or context shall be defined as the systematic planning, administration, management or execution of an activity for financial gain;

(19) Is a career offender or a member of a career offender cartel or an associate of a career offender or career offender cartel in such a manner which creates probable cause to believe that the association is of such a nature as to be inimical to the policy of this state or to the proper operation of the authorized lottery or gambling or related activities in this state. For the purposes of this section, career offender shall be defined as any person whose behavior is pursued in an occupational manner or context for the purpose of economic gain utilizing such methods as are deemed criminal violations of the public policy of this state. A career offender cartel shall be defined as any group of persons who operate together as career offenders;

(20) Failure to follow the instructions of the director for the conduct of any particular game or special event;

(21) Failure to follow security procedures of the director for the handling of tickets or for the conduct of any particular game or special event; or

(22) Makes a misrepresentation of fact to the purchaser, or prospective purchaser, of a ticket, or to the general public with respect to the conduct of a particular game or special event.

**WSR 83-07-023**  
**ADOPTED RULES**  
**LOTTERY COMMISSION**  
 [Order 18—Filed March 11, 1983]

Be it resolved by the Washington State Lottery Commission, acting at Seattle, Washington, that it does adopt the annexed rules relating to adding new section WAC 315-11-041.

This action is taken pursuant to Notice No. WSR 83-04-069 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 67.70.040 and 67.70.050 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By Lenore M. Lambert  
Acting Chair

## NEW SECTION

WAC 315-11-041 CRITERIA FOR INSTANT GAME NUMBER 2. (1) The price of each instant game ticket shall be \$1.00.

(2) Determination of Prize Winning Tickets: An instant cash prize winning ticket is determined in Instant Game Number 2 in the following manner:

(a) A \$2.00 prize winning ticket shall have an occurrence of "\$2.00" as a Play Number in each of three separate boxes on the ticket;

(b) A \$4.00 prize winning ticket shall have an occurrence of "\$2.00" as a Play Number in each of two separate boxes plus a "clover leaf" as a Play Number in another box on the ticket;

(c) A \$5.00 prize winning ticket shall have an occurrence of "\$5.00" as a Play Number in each of three separate boxes on the ticket;

(d) A \$10.00 prize winning ticket shall have an occurrence of "\$5.00" as a Play Number in each of two separate boxes plus a "clover leaf" as a Play Number in another box on the ticket;

(e) A \$100 prize winning ticket shall have an occurrence of "\$100" as a Play Number in each of three separate boxes on the ticket;

(f) A \$200 prize winning ticket shall have an occurrence of "\$100" as a Play Number in each of two separate boxes plus a "clover leaf" as a Play Number in another box on the ticket;

(g) A \$1,000 prize winning ticket shall have an occurrence of "\$1,000" as a Play Number in each of three separate boxes on the ticket;

(h) A \$2,000 prize winning ticket shall have an occurrence of "\$1,000" as a Play Number in each of two separate boxes plus a "clover leaf" as a Play Number in another box on the ticket;

(i) A \$5,000 prize winning ticket shall have an occurrence of "\$5,000" as a Play Number in each of three separate boxes on the ticket;

(j) A \$10,000 prize winning ticket shall have an occurrence of "\$5,000" as a Play Number in each of two separate boxes plus a "clover leaf" as a Play Number in another box on the ticket; and

(k) In any event, only the highest instant prize amount meeting the standards of (a) through (j) will be paid on a given ticket.

(3) No portion of the display printing nor any extraneous matter whatever shall be usable or playable as a part of the instant game.

(4) The determination of prize winners shall be subject to the general ticket validation requirements, to the particular validation requirements for Instant Game Number 2, and to the requirements set forth on the back of each ticket.

(5) Instant prize winning tickets shall be redeemed in the manner set forth on the back of the ticket.

(6) Participants in the Grand Prize Drawing shall be those validated instant prize winners of either exactly \$100 or \$200 who submit prize claims within 30 days after the announced end of Instant Game Number 2 in the manner prescribed on the back of the instant ticket. One Grand Prize Drawing will be held for Instant Game Number 2 after that game's conclusion, at the time and place and pursuant to the methods to be announced by the director. The prizes to be awarded in the Grand Prize Drawing will be: two 1st prizes of \$1,000,000 each paid as \$50,000 per year for 20 years; two 2nd prizes of \$50,000 each; sixteen (16) 3rd prizes of \$10,000 each. The director reserves the right provided by WAC 315-10-030(7)(a) to place any instant prize winner who is entitled to entry in a Grand Prize Drawing whose entry was not entered into the elimination drawing for such Grand Prize Drawing and who is subsequently determined to have been entitled to such entry, into the elimination drawing of a subsequent Grand Prize Drawing of a subsequent instant game having equal (or greater) Grand Prizes available.

(7) Notwithstanding any other provisions of these rules, the director may: (a) vary the length of Instant Game Number 2, and/or (b) vary the number of tickets sold in Instant Game Number 2 and the number of Grand Prize Drawing winners in a manner that will maintain the estimated average odds of winning a Grand Prize Drawing.

## WSR 83-07-024

### EMERGENCY RULES

### CENTRAL WASHINGTON UNIVERSITY

[Order 51—Filed March 14, 1983]

I, Donald L. Garrity, President of the Central Washington University, do promulgate and adopt at Ellensburg, Washington, the annexed rules relating to Use of college facilities—Business office, chapter 106-140 WAC.

I, Donald L. Garrity, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is this revision of the university bookstore used book purchases policy is being proposed so that the policy will be consistent with our general operating procedures. This change should be in effect when our bookstore textbook buy back takes place at the end of winter quarter, 1983, so that students may receive the most equitable price for used textbooks.



These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated under the general rule-making authority of the Central Washington University as authorized in RCW 28B.35.120(11).

The undersigned hereby declares that the institution has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 14, 1983.

By Donald L. Garrity  
President

### REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 106-140-151 UNIVERSITY BOOK-STORE—USED BOOK PURCHASES.

**WSR 83-07-025**  
**ADOPTED RULES**  
**DEPARTMENT OF TRANSPORTATION**  
[Order 76—Filed March 14, 1983]

I, Duane Berentson, Secretary of Transportation, do promulgate and adopt at Room 1D9, Transportation Building, Olympia, Washington 98504, the annexed rules relating to an amendment to WAC 468-46-040, "advance transit vehicle stop symbol sign," that would require the installation of the advance transit vehicle stop symbol sign when the transit vehicle, when stopped, is not visible for a distance of 500 feet in advance.

This action is taken pursuant to Notice No. WSR 83-04-056 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Department of Transportation as authorized in RCW 46.61.560, 47.36.030, 47.36.050 and 47.36.053.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 14, 1983.

By V. W. Korf  
Deputy Secretary

AMENDATORY SECTION (Amending DOT Order 10 & Comm. Order 1, Resolution 13, filed 12/20/78)

WAC 468-46-040 ADVANCE TRANSIT VEHICLE STOP SYMBOL SIGN. The department of transportation shall install at its own expense in advance of each approved transit vehicle stop zone where the transit

vehicle is not visible for a distance of 500 feet an advance ((symbol sign consisting of a transit bus symbol, black in color, on a diamond shape, yellow background, together with an educational plaque reading "TRANSIT STOP AHEAD.") warning sign consistent with the manual on uniform traffic control devices, (chapter 468-95 WAC).

### **WSR 83-07-026**

#### **EMERGENCY RULES**

#### **DEPARTMENT OF TRANSPORTATION**

[Order 77—Filed March 14, 1983]

I, Duane Berentson, Secretary of Transportation, do promulgate and adopt at Room 1D9, Transportation Building, Olympia, Washington, the annexed rules relating to WAC 468-58-120, closing portions of Interstate Highway 205 and the Glenn Jackson Bridge at certain times on May 14 and 15, 1983, except to participants and observers of the Glenn Jackson Bridge dedication "Columbia Crossing" ceremonies.

I, Duane Berentson, Secretary of Transportation, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is the closure of portions of Interstate Highways 205 and the Glenn Jackson Bridge is necessary to facilitate the public dedication ceremonies on May 15, 1983. Because the exact portions of the highway to be closed and times of closure could not be determined in enough time to adopt a permanent rule, the adoption of an emergency rules is necessary.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated under the general rule-making authority of the Department of Transportation as authorized in RCW 47.01.101(5) and 47.52.025.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 11, 1983.

By Duane Berentson  
Secretary

### NEW SECTION

WAC 468-58-120 INTERSTATE HIGHWAY 205—GLENN JACKSON BRIDGE DEDICATION.

(1) To facilitate the public dedication "Columbia Crossing" ceremonies for the Glenn Jackson Bridge on Interstate Highway 205 between Washington and Oregon, Interstate Highway 205 and the Glenn Jackson Bridge from mile post 26.59 (state line) to mile post 27.50 are closed to the public, except as provided in section (2), as follows:

(a) southbound lanes and connected ramps from 4:00 p.m., May 14, 1983, to 9:00 p.m., May 15, 1983;

(b) northbound lanes and connected ramps from 6:00 a.m., May 15, 1983, to 9:00 p.m., May 15, 1983.

(2) The highway and bridge are open to the following, subject to restrictions by the Bridge Dedication Committee as to time or location of activities:

(a) pedestrians and bicyclists participating in or observing the ceremonies;

(b) automobiles and buses transporting participants or observers, to the extent parking may be made available;

(c) emergency, traffic control, clean-up, and official government vehicles.

**WSR 83-07-027**

**NOTICE OF PUBLIC MEETINGS  
EVERETT COMMUNITY COLLEGE**

[Memorandum—March 11, 1983]

The board of trustees will have regularly scheduled meetings on the third Monday of each month at 4:30 p.m. unless there is a conflict.

**WSR 83-07-028**

**ADOPTED RULES**

**DEPARTMENT OF AGRICULTURE**

[Order 1790—Filed March 14, 1983]

I, M. Keith Ellis, director of the Department of Agriculture, do promulgate and adopt at Olympia, Washington, the annexed rules relating to quarantined registered feed lots, chapter 16-30 WAC.

This action is taken pursuant to Notice No. WSR 83-03-050 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to chapter 16.36 RCW and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 14, 1983.

By M. Keith Ellis  
Director

**AMENDATORY SECTION** (Amending Order 955, filed August 3, 1964)

WAC 16-30-030 CERTIFIED STATEMENTS REQUIRED. In addition to the information furnished in the application each applicant must certify to the following:

(1) That there shall be no contact with other (~~fe-~~ mates) female and (mates) male animals not also similarly and commonly quarantined.

(2) That no animal, except steers and spayed heifers for temporary grazing purposes only, shall be moved from the feed yard except to a (~~licensed slaughterer operating under state or federal supervision;~~) to a federally inspected (~~(stockyard;)~~ slaughter plant or to a licensed public livestock market for immediate slaughter: PROVIDED, That swine will not be moved from a feed yard except to a licensed slaughterer with no diversion enroute.

(3) That the yard will be maintained in a sanitary condition.

(4) That the department of agriculture will be notified immediately of any outbreak of any infectious or contagious disease.

(5) That the disposition of dead animals will be in accordance with the laws relating to the disposal of dead animals.

**WSR 83-07-029**

**ADOPTED RULES**

**DEPARTMENT OF AGRICULTURE**

[Order 1791—Filed March 14, 1983]

I, M. Keith Ellis, director of the Department of Agriculture, do promulgate and adopt at Olympia, Washington, the annexed rules relating to sale of quarantined animals, WAC 16-86-030.

This action is taken pursuant to Notice No. WSR 83-03-051 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to chapter 16.36 RCW and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 14, 1983.

By M. Keith Ellis  
Director

**AMENDATORY SECTION** (Amending Order 1539, filed October 17, 1977)

WAC 16-86-030 SALE OF QUARANTINED ANIMALS. (1) No person shall sell or offer for sale any cattle from a brucellosis quarantined herd except steers and spayed heifers (~~(or goats)~~) for other than immediate slaughter (~~(or)~~), for consignment to a quarantined registered ((quarantine)) feed lot ((if animals are from a brucellosis quarantined herd)) or for consignment to a state-federal approved sales yard for immediate slaughter or for sale to a quarantined registered feed lot only: PROVIDED, That prior to consignment to a state-federal approved sales yard, the cattle shall be "S" branded and shall only be moved from the brucellosis quarantined herd when accompanied by an official federal form number VS1-27.

(2) Cattle from a tuberculosis quarantined herd shall not be sold or offered for sale except for immediate slaughter.

Reviser's note: RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

**WSR 83-07-030**  
**ATTORNEY GENERAL OPINION**  
**Cite as: AGO 1983 No. 2**  
[March 14, 1983]

**CITIES—COUNTIES—PUBLIC HOUSING AUTHORITIES—  
APPLICABILITY OF STATE PREVAILING WAGE LAW**

The construction, alteration, repair or improvement (other than ordinary maintenance) of low income housing facilities by a public housing authority established pursuant to chapter 35.82 RCW constitutes a public work which is subject to the provisions of the state prevailing wage law (chapter 39.12 RCW) where it is paid for with state or municipal funds or where, in any event, it gives rise to a lien or charge, on the part of the contractor or others involved, against the property of the housing authority.

Requested by:

Honorable Sam Kinville  
Director  
Department of Labor and Industries  
General Administration Building  
Olympia, Washington 98504

**WSR 83-07-031**  
**PROPOSED RULES**  
**POLLUTION CONTROL**  
**HEARINGS BOARD**  
[Filed March 15, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Pollution Control Hearings Board intends to adopt, amend, or repeal rules concerning review proceedings before the board pertaining to permits issued under chapter 173-303 WAC;

that the agency will at 10:00 a.m., Tuesday, May 3, 1983, in the Board's Office, Building 2, Rowsix, 4224 6th Avenue S.E., Lacey, WA 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 43.21B.170.

The specific statute these rules are intended to implement is chapter 43.21B RCW.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 3, 1983.

Dated: March 14, 1983  
By: Gayle Rothrock  
Chairman

**STATEMENT OF PURPOSE**

Title: Adoption of new rule relating to practice and procedure before the Pollution Control Hearings Board.

Description of Purpose: To adopt by rule the method for disposition of permits issued under chapter 173-303 WAC if determined to be invalid in any respect.

Statutory Authority: RCW 43.21B.170.

Summary of Rule: The rule provides that permits appealed to the board which are found invalid in any respect be returned to the Department of Ecology.

Reasons Supporting Proposed Action: To define by rule a procedure for the board to dispose of appeals to assure that the permit ultimately issued can be reviewed for compliance with federal and state law.

Agency Personnel Responsible for Drafting, Implementation and Enforcement: David Akana, Pollution Control Hearings Board, MS: PY-21, Olympia, WA 98504, (206) 459-6327.

Person or Organization Proposing Rule, and Whether Public, Private or Governmental: Pollution Control Hearings Board, state government.

Agency Comments or Recommendations Regarding Statutory Language, Implementation, Enforcement, Fiscal Matters: None.

Whether Rule is Necessary as a Result of Federal Law or Federal or State Court Action: No.

Small Business Economic Impact Statement: The anticipated economic impact on small business is negligible.

**NEW SECTION**

WAC 371-08-255 REVIEW OF PERMITS ISSUED UNDER CHAPTER 173-303 WAC. (1) The provisions of this section shall apply only to review proceedings before the Department of Ecology under chapter 173-303 WAC.

(2) In the event that the board determines that a permit issued by the Department of Ecology under chapter 173-303 is invalid in any respect, the board shall issue an order remanding the permit to the Department of Ecology for reconsideration and appropriate action consistent with the provisions of said order and federal and state law.

**WSR 83-07-032**  
**ADOPTED RULES**  
**DEPARTMENT OF REVENUE**  
[Order ET 83-15—Filed March 15, 1983]

I, Donald R. Burrows, director of the Department of Revenue, do promulgate and adopt at Olympia, Washington, the annexed rules relating to chapter 458-20 WAC. Those sections adopted are as follows: WAC 458-20-100, 458-20-101, 458-20-134, 458-20-136, 458-20-145, 458-20-146, 458-20-151, 458-20-167, 458-20-185, 458-20-186, 458-20-18801, 458-20-196, 458-20-198, 458-20-199, 458-20-224 and 458-20-235.

This action is taken pursuant to Notice No. WSR 83-04-062 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Department of Revenue as authorized in RCW 82.32.300.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By DeLoss H. Brown

Chief Administrative Law Judge  
for Don R. McCuiston, Director

Tax Rules, Interpretation and Appeals Division

AMENDATORY SECTION (Amending Order ET 73-  
✓, filed 11/2/73)

WAC 458-20-101 (~~(RULE 101)~~) CERTIFI-  
CATES OF REGISTRATION.

#### CERTIFICATES OF REGISTRATION

**PERSONS REQUIRED TO OBTAIN CERTIFICATES.** Every person who is required by law to collect and account for tax, or who shall engage in any business for which a tax is imposed under the Revenue Act, shall, whether taxable or not, apply for and obtain a Certificate of Registration from the Department of Revenue upon the payment of (~~a fee of one dollar~~) \$15.00. A registration certificate is personal and nontransferable and is valid for as long as the taxpayer continues in business.

**LEASED DEPARTMENTS.** Operators of leased departments or concessions are permitted under certain conditions to include their tax liability on the returns of the lessor, or grantor of the concession, instead of filing separate returns; nevertheless such operators must apply for and obtain a Certificate of Registration.

**ORIGINAL AND BRANCH CERTIFICATES.** Whenever a taxpayer transacts business at two or more separate places in the state, a separate Certificate of Registration shall be required for each place at which business is transacted. An original certificate shall be obtained for the main office or principal place of business from which returns are to be filed and a branch certificate shall be obtained for each other place of business in this state. Where the taxpayer's principal place of business is outside the state, the original certificate will be issued for such place and a branch certificate for each place of business within this state. No additional fee is required for branch certificates. The term "place of business" means:

1. Any separate establishment, office, stand, cigarette vending machine or other fixed location; or

2. Any vessel, train, or the like,  
at any of which the taxpayer solicits or makes sales of tangible personal property or contracts for or renders services in this state or otherwise transacts business with customers.

**SEPARATE CERTIFICATE FOR BRANCH.** A taxpayer desiring to make a separate return covering a branch location, or for a specific construction contract, may apply for and receive without charge a separate Certificate of Registration therefor, in addition to his original certificate. Application may be made on Form 2401, or by letter and should show the number of taxpayer's original certificate, a description of the particular branch or contract for which the separate certificate is to be issued, and the address to which tax return forms shall be forwarded.

**USE TAX CERTIFICATE OF REGISTRATION.** Out-of-state vendors must register and collect use tax upon all of their sales in this state if any of the following circumstances prevail:

1. The vendor regularly solicits orders here whether or not such orders are accepted in this state, unless the activity in this state consists solely of advertising or of solicitation by direct mail; or

2. The vendor regularly engages in the delivery of property (~~(in)~~) into this state other than by common carrier or (~~(U.S.)~~) United States mail; or

3. The vendor regularly engages in any activity in connection with the leasing or servicing of property located within this state.

Also, all other out-of-state vendors making sales in any manner who elect to collect the use tax from their retail buyers in this state must first apply for and obtain a Use Tax Certificate of Registration. See WAC 458-20-193B and (~~(WAC)~~) 458-20-221. The necessary forms will be furnished on request.

**TEMPORARY CERTIFICATE OF REGISTRATION.** A temporary Certificate of Registration may be issued to any person who operates a business of a temporary nature, such as operators of Christmas tree stands, Christmas card salesmen, and operators of fireworks stands. These certificates are issued without charge and may be obtained by making application to any office of the Department of Revenue. These are not issued to carnivals or to any business which should be issued a regular Certificate of Registration due to the scope or extent of the business activity.

**DISPLAY OF CERTIFICATE.** The taxpayer is required to display the Certificate of Registration in a conspicuous place at the business location for which it is issued.

**CHANGE IN OWNERSHIP.** Whenever there is a change in ownership of a business, the Certificate of Registration previously issued to the withdrawing owner, or owners, must be surrendered to the department for cancellation. The new owner shall apply for and obtain a new Certificate of Registration upon the payment of the registration fee (~~(of \$1.00)~~).

A "change in ownership" for purposes of registration occurs upon the sale of a business by one individual, firm or corporation to another individual, firm or corporation; upon the dissolution and winding up of a partnership; upon incorporation of a business previously operated as a partnership or sole proprietorship; or upon changing from a corporation to a partnership or sole proprietorship.

For the purposes of this rule the withdrawal of one or more partners or the substitution or addition of one or more partners will not be considered as a "change in ownership" where the partnership continues as a business organization. In such cases the partnership, upon notifying the department in writing of its reorganization, may continue operation under the Certificate of Registration previously issued.

No "change in ownership" occurs upon the transfer of assets to an assignee for the benefit of creditors or upon the appointment of a receiver or trustee in bankruptcy. Furthermore, no "change in ownership" occurs upon the death of a sole proprietor in those cases where there will be a continuous operation of the business by the executor, administrator, or trustee of his estate or, where the business was owned by a marital community, by the surviving spouse of the deceased owner.

**CHANGE IN LOCATION OR NAME.** Whenever the place of business is moved to a new location, or the name under which business is conducted is changed, without change in ownership, the taxpayer must notify the department in writing of such change. New certificates will be issued upon request, and without charge.

**LOST CERTIFICATES.** If any Certificate of Registration is lost, destroyed or defaced as a result of accident or of natural wear and tear, a new certificate will be issued to the taxpayer free of charge upon request.

**REVOKING AND REINSTATING CERTIFICATES OF REGISTRATION.** The Department of Revenue may, by order, revoke a Certificate of Registration for the following reasons:

(1) If any tax warrant issued under the provisions of RCW 82.32.210 is not paid within thirty days after it has been filed with the clerk of the superior court; or

(2) If any taxpayer is delinquent for three consecutive periods in reporting and paying retail sales tax collected by him.

The revocation order will be posted in a conspicuous place at the main entrance to the taxpayer's place of business and must remain posted until the certificate has been reinstated. A revoked certificate will not be reinstated until:

~~((1))~~ (a) The amount due on the warrant has been paid, or satisfactory arrangements for payment have been approved by the department; and

~~((2))~~ (b) The taxpayer has posted with the department a bond or other security in an amount not exceeding one half the estimated average annual liability of the taxpayer. It is unlawful for any taxpayer to engage in business after his Certificate of Registration has been revoked.

**PENALTIES FOR NONCOMPLIANCE.** The ~~((act))~~ law provides that it shall be unlawful for any person to engage in any taxable business without having obtained a Certificate of Registration or to engage in business after such Certificate of Registration shall have been revoked by the department. Any person violating this provision shall be guilty of a gross misdemeanor and punishable in the manner provided by law.

Where a Certificate of Registration has been revoked by the department for failure to pay any warrant issued against the taxpayer, the ~~((act))~~ law also provides that

his certificate shall not be reinstated or a new certificate issued until the taxpayer has made satisfactory arrangements for the payment of the warrant and, in addition, has deposited with the department a bond guaranteeing the payment of his tax liability which will accrue in the future.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

✓ WAC 458-20-134 ~~((RULE 134))~~ COMMERCIAL OR INDUSTRIAL USE. "The term 'commercial or industrial use' means the following uses of products, including by-products, by the extractor or manufacturer thereof: (1) Any use as a consumer; and

(2) The manufacturing of articles, substances or commodities." (RCW 82.04.130).

Following are examples of commercial or industrial use:

1. The use of lumber by the manufacturer thereof to build a shed for his own use.

2. The use of a motor truck by the manufacturer thereof as a service truck for himself.

3. The use by a boat manufacturer of patterns, jigs and dies which he has manufactured.

4. The use by a contractor building or improving a publicly owned road of crushed rock or pit run gravel which he has extracted.

#### BUSINESS AND OCCUPATION TAX

Persons manufacturing or extracting tangible personal property for commercial or industrial use are subject to tax under the classifications Manufacturing or Extracting, as the case may be. The tax is measured by the value of the product manufactured or extracted and used. (See ~~((Rule 112))~~ WAC 458-20-112 for definition and explanation of value of products.)

#### USE TAX

Persons manufacturing or extracting tangible personal property for commercial or industrial use are subject to use tax on the value of the articles used. (See ~~((Rule 178))~~ WAC 458-20-178 for further explanation of the use tax and definition of value of the article used.)

**EXCEPTIONS.** RCW ~~((82.12.030(12)))~~ 82.12.0263 exempts from the use tax the use of fuel by the extractor or manufacturer thereof when used directly in the operation of the particular extractive operation or manufacturing plant which produced or manufactured the same. (Example: The use of hog fuel to produce heat or power in the same plant which produced it.) RCW 82.12.010 provides that in the case of articles manufactured for commercial or industrial use by manufacturers selling to the ~~((U.S.))~~ United States Department of Defense, the value of the articles used shall be determined according to the value of the ingredients of such articles, rather than the full value of the manufactured articles as is normally the case.

~~((Revised June 1, 1970.))~~

AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-136 ~~((RULE 136))~~ MANUFACTURING, PROCESSING FOR HIRE, FABRICATING.

DEFINITIONS

"The term 'to manufacture' embraces all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include the production or fabrication of special made or custom made articles." (RCW 82.04.120.) It means the business of producing articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving these matters new forms, qualities, properties, or combinations. It includes such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, curing, aging, canning, etc. It includes also the preparing, packaging and freezing of fresh fruits, vegetables, fish, meats and other food products, the making of custom made suits, dresses, and coats, and also awnings, blinds, boats, curtains, draperies, rugs, and tanks, and other articles constructed or made to order. It also includes the generation or production of electrical energy for resale or consumption outside the state.

The word "manufacturer" means every person who, from his own materials or ingredients manufactures for sale, or for commercial or industrial use any articles, substance or commodity either:

1. Directly, or
2. By contracting with others for the necessary labor or mechanical services.

However, a nonresident of the state of Washington who owns materials process for hire in this state is not deemed to be a manufacturer because of such processing. Further, any owner of materials from which a nuclear fuel assembly is fabricated in this state by a processor for hire is also not deemed to be a manufacturer because of such processing.

The term "to manufacture" does not include activities which ~~((are merely incidental to nonmanufacturing activities. Thus, the following do not constitute manufacturing: Washing and screening of coal, or the bucking and yarding of logs, by the extractors thereof; pasteurizing and bottling of milk by a dairy; cooking and serving of food by a restaurant))~~ consist of cutting, grading, or ice glazing of seafood which has been cooked, frozen, or canned outside this state; the mere cleaning and freezing of whole fish; or the repairing and reconditioning of tangible personal property for others((- etc)). ~~((Likewise, neither an artist, a portrait photographer, nor a prescription pharmacist is a manufacturer.))~~

The term "processing for hire" means the performance of labor and mechanical services upon materials belonging to others so that as a result a new, different or useful article of tangible personal property is produced. Thus, a processor for hire is any person who would be a manufacturer if he were performing the labor and mechanical services upon his own materials.

BUSINESS AND OCCUPATION TAX

**MANUFACTURING—LOCAL SALES.** Persons who manufacture products in this state and sell the same at retail in this state are subject to the business and occupation tax under the classification Retailing and those who sell such products at wholesale in this state are taxable under the classification Wholesaling—All Others. Persons taxable under the classification Retailing and Wholesaling—All Others are not taxable under the classification Manufacturing with respect to the manufacturing of products so sold within this state.

**MANUFACTURING—INTERSTATE OR FOREIGN SALES.** Persons who manufacture products in this state and sell the same in interstate or foreign commerce are taxable under the classification Manufacturing upon the value of the products so sold, and are not taxable under Retailing or Wholesaling—All Others in respect to such sales. (See also WAC 458-20-193.) The generation or production of electrical energy for resale or consumption outside the state is subject to tax under the Manufacturing classification.

**MANUFACTURING—SPECIAL CLASSIFICATIONS.** The law provides several special classifications and rates for activities which constitute "manufacturing" as defined in this rule. These include manufacturing wheat into flour, soybeans into soybean oil, or sunflower seeds into sunflower oil (RCW 82.04.260(2)); splitting or processing dried peas (RCW 82.04.260(3)); manufacturing seafood products which remain in a raw, raw frozen, or raw salted state (RCW 82.04.260(4)); manufacturing by canning, preserving, freezing or dehydrating fresh fruits and vegetables (RCW 82.04.260(5)); manufacturing aluminum pig, ingot, billet, plate, sheet (flat or coiled), rod, bar, wire, cable or extrusions (RCW 82.04.260(6)); and manufacturing nuclear fuel assemblies (RCW 82.04.260(10)((†))). In all such cases the principles set forth in the preceding paragraphs headed Manufacturing—Local Sales and Manufacturing—Interstate or Foreign Sales will be applicable. Local sales will be subject to the business and occupation tax only under the classifications Retailing or Wholesaling—All Others at the applicable rates for those classifications, while interstate or foreign sales will be taxable only under the classifications Manufacturing Wheat Into Flour, Splitting or Processing Dried Peas, Manufacturing Raw Seafood Products, Manufacturing Fresh Fruits and Vegetables, Manufacturing Aluminum, and manufacturing nuclear fuel assemblies, as the case may be. Local sales (at either retail or wholesale) of nuclear fuel assemblies by the manufacturer thereof are subject to business and occupation tax ~~((imposed at the rate .0025)).~~

The special classification and rate for slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale (RCW 82.04.260(8)) combines manufacturing and nonmanufacturing activities. As to those activities which constitute "manufacturing" as defined in this rule, the statutory classification and rate are applicable to both local and interstate or foreign sales. As to those activities

which involve the mere selling of perishable meat products not manufactured by the vendor, the statutory classification and rate are applicable to local sales only, and interstate or foreign sales are deductible from gross proceeds of sales.

**MANUFACTURING FOR COMMERCIAL USE.** Persons who manufacture products in this state for commercial or industrial use are taxable under the classification Manufacturing on the value of the products used. (See WAC 458-20-134 for definition of commercial or industrial use.)

**PROCESSING FOR HIRE.** Persons processing for hire for consumers or for persons other than consumers are taxable under the Processing for Hire classification upon the total charge made therefor.

**MATERIALS FURNISHED IN PART BY CUSTOMER.** In some instances, the person furnishing the labor and mechanical services undertakes to produce a new article, substance, or commodity from materials or ingredients furnished in part by him and in part by the customer. In such instances, tax liability is as follows:

1. The person furnishing the labor and mechanical services will be presumed to be the manufacturer if the value of the materials or ingredients furnished by him is equal to or exceeds 20% of the total value of all materials or ingredients which become a part of the finished product.

2. If the person furnishing the labor and mechanical services furnishes materials constituting less than 20% of the value of all of the materials which become a part of the finished product, such person will be presumed to be processing for hire. The person for whom the work is performed is the manufacturer in that situation, and will be taxable as such.

In cases where the person furnishing the labor and mechanical services supplies, sells, or furnishes to the customer, ~~((or purchases for the account of the customer))~~ before processing, 20% or more in value of the materials from which the finished product is made, the person furnishing the labor and mechanical services will be deemed to be the owner of the materials and taxable as a manufacturer.

### RETAIL SALES TAX

Persons taxable as engaging in the business of manufacturing and selling at retail any of the products manufactured and persons manufacturing, fabricating, or processing for hire tangible personal property for consumers shall collect the retail sales tax upon the total charge made to their customers.

Sales to processors for hire and to manufacturers of articles of tangible personal property which do not become an ingredient or component part of a new article produced, or are not chemicals used in processing the same, are retail sales, and the retail sales tax must be collected thereon.

### USE TAX

Manufacturers are taxable under the use tax upon the use of articles manufactured by them for their own use in this state.

See WAC 458-20-244 ~~((Rule 244))~~ for sales and use tax on food products.

~~((Revised April 28, 1978.  
Effective July 1, 1978.))~~

AMENDATORY SECTION (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-145 ~~((RULE 145))~~ LOCAL SALES AND USE TAX. ~~((Effective April 1, 1970, a .5% (1/2%) sales and use tax was imposed in several counties and cities. Effective January 1, 1973, a .3% sales and use tax ("Metro"), as authorized in the Revenue Act, was adopted in King County for purpose of financing public transportation. A new section, effective May 5, 1974 amended chapter 82.14 RCW to allow all Washington counties to elect to impose a .3% sales and use tax for public transportation financing. Wherever adopted, these taxes are to be collected along with the state tax of 4.5%, making a total combined tax of either 5% or, in the case of King County and any other eligible county, 5.3%))~~ RCW 82.14.030 authorizes counties and cities to levy local sales and use taxes, such local taxes to be collected along with the state tax. By RCW 82.14.045 cities and counties, after voter approval, are authorized to levy an additional tax to finance public transportation, which tax is also to be collected along with the state tax. (See WAC 458-20-237.)

As used herein the term(s) "local tax" shall include either or both the ~~((-.5%))~~ local taxes and ~~((-.3%))~~ transportation sales and/or use taxes. The rule and examples in this administrative rule apply equally to all locally imposed sales and use taxes ~~((since the statutory provisions of RCW 82.14.020 apply to both the .5% and .3% rate taxes))~~.

The total tax is to be reported and paid to the state. The local tax portion will be rebated to local governments according to information which retailers show on tax returns. If a business is such that a local tax will be collected for more than one taxing jurisdiction, it is necessary to keep a record of retail sales taxable to each such county or city. Vendors are responsible for determining the appropriate tax rate for each locality in which sales are made and for collecting from their purchasers the correct amount of tax due upon each sale.

"Place of sale" for purposes of local sales tax:

**RULE I.** Retailers of goods and merchandise: The sale occurs at the retail outlet at which or from which delivery is made to the consumer.

**RULE II.** Retailers of labor and services (e.g., construction contractors, repairmen, painters, plumbers, laundries, earth movers, fumigators, house wreckers or movers, tow truck operators, hotels, motels, tourist courts, trailer camps, amusement and recreation businesses listed in ~~((Rule 183 [WAC 458-20-183]))~~ WAC 458-20-183; abstract, title insurance, escrow, credit bureau, auto parking, and storage garage businesses): The retail sales occurs where the labor and services are primarily performed.

**RULE III.** Retailers leasing or renting tangible personal property: The sale occurs at the place of first use by the lessee or renter. For practical purposes the place of business of the lessor will be deemed the place of first

use for ordinary, short term rentals. If the rental or lease calls for periodic rental payments, then the place of sale is the primary place of use by the lessee or renter for each period covered by each payment.

"Place of use" for purposes of the use tax:

**RULE IV.** Whenever the state use tax is due, the local use tax will also apply where the property is first used in a county or city levying the local tax.

The following illustrates the application of these rules in various situations:

#### **RULE I.**

A. This rule applies to retail sales consisting solely of tangible personal property (i.e., goods or merchandise). If retail labor and services are also involved Rule II applies to the entire sale. Secondly, the total tax is determined by the place at which or from which delivery is made. For most retailers the location of his place of business governs the local tax application. He collects the tax if his place of business is in a jurisdiction levying the local tax, even though he may deliver the goods sold to his customer to a location in the state not levying the tax. On the other hand a merchant whose place of business is in a jurisdiction not levying the local tax collects only the ((4.5%)) state tax, irrespective of whether delivery is made into a jurisdiction levying the local tax.

To sum up this part of the rule: The origin of the goods determines the local tax and destination or fact of delivery elsewhere in the state are immaterial.

B. Special applications of the rules for goods located outside the state:

1. When the state business and occupation tax applies to a sale in which the goods are delivered into Washington from a point outside the state this means a local in-state facility, office, outlet, agent or other representative even though not formally characterized as a "salesman" of the seller participated in the transaction in some way, such as by taking the order, then the location of the local facility, etc., will determine the place of sale for purposes of the local sales tax. However, if the seller, his agent or representative maintains no local in-state facility, office, outlet or residence from which business in some manner is conducted, the local tax shall be determined by the location of the customer.

2. If the state business and occupation tax does not apply because there was no in-state activity in connection with the sale (e.g., an order was sent by a Washington consumer directly to a seller's out-of-state branch) the state tax due is use tax and the destination-address of the consumer-determines the applicable local use tax.

##### **Rule I Examples:**

1. A resident of Everett purchases a sofa from a furniture dealer in Seattle. The dealer delivers the sofa to the customer's home in Everett. The Seattle local sales tax applies, being the place from which the goods were delivered.

2. A resident of Olympia purchases a refrigerator from a merchant in Tekoa. If Tekoa has not levied the local sales tax, the merchant will collect only the state ((4.5%)) sales tax. Olympia's ((.5%)) use tax is not due even though the property will be used there. Reason:

The law makes the local tax collectible at time of the taxable event for the state tax.

#### **RULE II.**

This rule applies to retail sales of labor or services and also applies to sales of tangible personal property when labor and services are rendered in conjunction therewith. The local tax is governed by the place where the labor and services are primarily performed.

A. Retailers who primarily render their services at their place of business will collect the local sales tax if they are located in a jurisdiction which levies the tax. Examples of retailers normally falling in this class: Auto repair shops, hotels, motels, amusement or recreation businesses, title insurance, credit bureau, escrow businesses, auto parking, storage garages, laundries.

B. Retailers primarily performing their services at the location of their customers will collect the local sales tax for the jurisdiction in which the customer is located. Examples of this class of retailers are: Construction contractors, painters, plumbers, carpet layers (retailers who install what they sell, as carpet layers often do, fall under Rule II—place where work is done governs the local tax to be applied—if the installation would normally call for an extra charge) earthmovers, house-wreckers.

##### **Examples:**

1. A dealer sells a TV set, delivers it and puts it in working order in his customer's home. This falls under Rule I, not Rule II, because there is normally no extra charge for "installing" a TV set.

2. A hardware store sells yard fencing at \$5.00 per running foot including installation. This falls under Rule II because fence installation normally would involve an extra charge.

3. A home furnishings dealer sells carpeting at \$12.00 per yard and agrees to install it for \$2.00 per yard additional. The entire transaction falls under Rule II and the \$14.00 per yard will be subject to the local tax levied by the jurisdiction in which the customer resides. Rule I is limited to retail transactions consisting SOLELY of sales of goods or merchandise.

C. The primary place of performance for retailers whose services consist largely of moving or transporting is deemed to be the destination (place where the service is completed). Typical of this class are: Tow truck operators and house movers.

##### **Examples:**

1. A towing service is called to pick up a stalled vehicle just outside the city of Reardan and deliver the vehicle to an automotive repair shop in Spokane. Spokane's local tax applies.

2. A housemover is hired to move a home from inside the Olympia city limits to a location 4 miles out of town in Thurston County. The housemover will collect only the state ((4.5%)) tax if Thurston County, the destination, does not levy the local tax.

#### **RULE III.**

This covers rentals or leases and has two parts, and it is important to distinguish "periodic rentals" from other rentals to know which part of the rule applies.



**DEFINITION.** A periodic rental (or lease) is one in which the lessee or renter has contracted to make regular rental payments at specified intervals. These are normally longer term rentals calling for a rental payment monthly on or before a certain date.

A. The place of sale for the ordinary, nonperiodic rental is the place of first use (the place where the lessee normally takes possession). In the interest of uniformity and simplicity this will be presumed to be the place of business of the lessor.

B. The place of sale for the periodic rental is the primary place of use during each period covered by each periodic payment.

1. In the case of business lessees this will be presumed to be the place of business of the lessee. Where the lessee has several places of business, the place of primary use will be deemed to be the place to which assigned or regularly returned.

2. In the case of rentals to private individuals the place of use will be presumed to be the residence of the lessee or renter.

Examples:

1. Acme Rent-all Co., located in Walla Walla, rents small tools, garden equipment, scaffolding, and many other kinds of tangible personal property. It charges \$2.00 per day for rental of a roto-tiller. This is not a periodic rental because the lessee merely makes a deposit and pays the full balance of the rent due upon returning the equipment. The lessor will collect the Walla Walla tax on all such rentals, irrespective of where the lessee lives or where the property will be used.

2. An automobile dealer in Tacoma leases an automobile to a Seattle resident. The agreement calls for \$50.00 per month rental, payable by the 10th of each month. This is a periodic rental, so the place of primary use by the lessee governs collection of the local tax. The Tacoma dealer will collect the Seattle local tax.

#### RULE IV.

This rule applies only to transactions which are not subject to sales tax under Rule I, and intends that the local use tax shall be payable at the time and place the state use tax is due.

Examples:

1. A Spokane resident purchases an automobile from a private individual in Seattle. He transfers title at the King County auditor's office and makes payment of the state use tax. The King County auditor will collect Spokane's local use tax at the same time.

2. A Sumner resident places an order with a catalog mail order outlet in Tacoma. The Tacoma local sales tax is due since the transaction falls under Rule I, not Rule IV.

3. Same as example 2 except the Sumner resident sends a catalog mail order directly to the Portland warehouse rather than going through the Tacoma catalog store. The vendor will collect Sumner's local use tax along with the state use tax.

The above explanation is intended to cover only the most frequently encountered situations. For more intricate or complicated transactions, call the nearest district office of the Department of Revenue for assistance.

((Revised))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-146 ~~((RULE 146))~~ NATIONAL AND STATE BANKS, MUTUAL SAVINGS BANKS, SAVINGS AND LOAN ASSOCIATIONS AND OTHER FINANCIAL INSTITUTIONS.

#### BUSINESS AND OCCUPATION TAX

Effective March 1, 1970, the legislature repealed RCW 82.04.400 which exempted from the business and occupation tax the gross income of national banks, states banks, mutual savings banks, savings and loan associations and certain other financial institutions. Accordingly, the gross income or gross sales of such institutions will become subject to the business and occupation tax according to the following general principles.

**SERVICES AND OTHER ACTIVITIES.** Generally, the gross income from engaging in financial businesses is subject to the business and occupation tax under the classification Service and Other Activities. Following are examples of the types of income taxable under this classification: Interest earned (including interest on loans made to nonresidents unless the financial institution has a business location in the state of the borrower's residence which rendered the banking service), commissions earned, dividends earned, fees and carrying charges, charges for bookkeeping or data processing, safety deposit box rentals.

The term "gross income" is defined in the law as follows:

"Gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

The law allows certain deductions from gross income to arrive at the taxable amount (the amount upon which the business and occupation tax is computed). Deductible gross income should be included in the gross amount ~~((shown in Column 2 of Form 2406, Excise Tax Return;))~~ reported and should then be shown as a deduction ~~((in Column 3;))~~ and explained on the deduction schedules provided on the reverse side of the reporting form. The deductions generally applicable to financial businesses include the following:

1. Dividends received by a parent from its subsidiary corporations (RCW ~~((82.04.430(1)))~~ 82.04.4281).

2. Interest received on investments or loans primarily secured by first mortgages or trust deeds on nontransient residential properties. (See WAC 458-20-166 for definition of "transient.") (RCW ~~((82.04.430(10)))~~ 82.04.4291).

3. Interest received on obligations of the State of Washington, its political subdivisions, and municipal corporations organized pursuant to the laws thereof. (RCW ~~((82.04.430(11)))~~ 82.04.4292). A deduction may also be taken for interest received on direct obligations of the Federal government, but not for interest attributable to loans or other financial obligations on which the Federal government is merely a guarantor or insurer.

4. Gross proceeds from sales or rentals of real estate (RCW 82.04.390). These amounts may be entirely excluded from the gross income reported and need not be shown on the return as a deduction.

**RETAILING.** Sales of tangible personal property and certain services are defined as "retail sales" and are subject to the business and occupation tax under the classification Retailing. Such sales are also subject to the retail sales tax which the seller must collect and remit to the Department of Revenue. Transactions taxable as sales at retail are not subject to tax under Service and Other Activities.

Following are examples of transactions subject to the Retailing classification of the business and occupation tax and to the retail sales tax: Sales of meals or confections, sales of repossessed merchandise, sales of promotional material, leases of tangible personal property, sales of check registers, coin banks, personalized checks. (Note: When the financial institution is not the seller of these items but simply takes orders as agent for the supplier, the supplier is responsible for reporting as the retail seller. The financial institution has liability for reporting the retail sales tax on sales made as an agent only if the supplier is an out-of-state firm not registered with the Department of Revenue), escrow fees, casual sales (occasional sales of depreciated assets such as used furniture and office equipment—subject to retail sales tax but deductible from the business and occupation tax; see WAC 458-20-106.)

**RESALE CERTIFICATES.** When a financial institution buys tangible personal property for resale to its customers without intervening use, the sales tax is not applicable. In this case the financial institution should give the vendor a resale certificate containing the number of its certificate of registration and its statement that the articles purchased are for resale in the course of its business activities. Resale certificates can be given in blanket form covering all future purchases. (See also WAC 458-20-102.)

#### USE TAX

The use tax complements the retail sales tax by imposing a tax of like amount on the use of tangible personal property purchased or acquired without payment of the retail sales tax. Thus, when office equipment or supplies are purchased or leased from an unregistered out-of-state vendor who does not collect the Washington state retail sales tax, the use tax must be paid directly to the Department of Revenue. Space for the reporting of this tax will be found on ~~((Form 2406,))~~ the regular Excise Tax Return. (For more information, see WAC 458-20-178.)

**WHEN TAX LIABILITY ARISES.** Tax should be reported during the reporting period in which the financial institution receives, becomes legally entitled to receive, or in accord with the system of accounting regularly employed enters the consideration as a charge against the client, purchaser or borrower. Financial institutions may prepare returns to the Department of Revenue reporting income in periods which correspond to accounting methods employed by each institution for its normal accounting purposes in reporting to its supervisory authority.

**REPORTING PROCEDURES.** Financial institutions subject to the business and occupation tax, retail sales tax, or use tax must secure a certificate of registration from the Department of Revenue and pay a registration fee of ~~\$(1.00)~~ 15.00. Form 2401, Application for Certificate of Registration, is available at all district offices of the Department of Revenue or may be obtained by writing directly to the Department of Revenue, Olympia, Washington, ~~((98501))~~ 98504.

Reporting periods will be assigned by the department on the basis of total tax liability incurred. Most financial institutions will be required to report on a monthly basis, although some smaller institutions may qualify for quarterly reporting. Forms for reporting will be mailed shortly before the close of each reporting period and will be due and payable on or before the 15th day of the month following. No penalties will be charged if the return is postmarked on or before the last day of the month in which the due date falls.

~~((Effective March 1, 1970:))~~

**AMENDATORY SECTION** (Amending Order 74-2, filed 6/24/74)

WAC 458-20-151 ~~((RULE 151))~~ DENTISTS, DENTAL LABORATORIES AND PHYSICIANS.

#### BUSINESS AND OCCUPATION TAX

Dentists, dental laboratories and physicians are subject to the business and occupation tax as follows:

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Taxable under the Service and Other Business Activities classification upon the gross income from charges for the rendition of professional services.

#### RETAIL SALES TAX

Dentists, dental laboratories and physicians primarily render professional services and are not required to collect the retail sales tax from clients and others paying for such services. Sales by supply houses to such persons of materials, supplies, and equipment which are used incidentally in the rendering of such professional services are retail sales upon which the retail sales tax must be collected. Such sales include, among others, sales of dental chairs, instruments, x-ray machines, office equipment, stationery ~~((, and all materials used in making fillings, inlays, bridge work and false teeth))~~; and sales of supplies, such as dressings, bandages, drugs and similar articles. However, the sales tax does not apply to sales of insulin, medically prescribed oxygen, and prosthetic devices. See WAC 458-20-18801 for definition of prosthetic device.

Sales of drugs, medicines, and other substances prescribed by dentists and physicians are deductible by the seller from gross retail sales where the written prescription bearing the signature of the issuing medical practitioner and the name of the patient for whom prescribed is retained, and such sales are separately accounted for. See WAC ~~((458-20-188))~~ 458-20-18801.

~~((Revised June 24, 1974.~~

~~Effective July 1, 1974.))~~

#### USE TAX

The use tax does not apply to the purchase of insulin, medically prescribed oxygen, nor to prosthetic devices or ingredients/components of prostheses.

AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-167 ✓ ~~((RULE 167))~~ EDUCATIONAL INSTITUTIONS, SCHOOL DISTRICTS, STUDENT ORGANIZATIONS, PRIVATE SCHOOLS. As used herein: An "educational institution" means only those institutions defined as such in WAC 458-20-114; the term "private school" means all schools which are excluded from said definition.

#### BUSINESS AND OCCUPATION TAX

Persons operating private schools are taxable under the Service and Other Business Activities classification upon gross income derived from tuition fees, rental of rooms and equipment and other service income.

Such persons are also taxable under the Retailing classification upon gross retail sales of articles of tangible personal property sold by them, when the charge therefor is specified and is not included within the charge made for tuition.

Educational institutions, school districts and student organizations are not subject to the business and occupation tax with respect to activities directly connected with the educational program, such as operation of a common dining room, sale of lab supplies, etc. Charges made for the operating of privately operated kindergartens are exempt from business tax.

#### RETAIL SALES TAX

The retail sales tax applies upon all sales of tangible personal property made by ~~((school districts (except see WAC 458-20-244 for sales of meals) or by))~~ educational institutions, private schools, and student organizations, when the charge therefor is specific and not included within the charge made for tuition. However, the sales tax does not apply to sales of tangible personal property made by agencies or institutions of the state of Washington, such as the University of Washington and the community colleges.

#### CERTIFICATES OF REGISTRATION

Persons engaged in the business of operating private schools are required to obtain a certificate of registration in accordance with the provisions of WAC 458-20-101.

Educational institutions ~~((school districts or student organizations))~~ other than agencies or institutions of the

state of Washington making taxable retail sales of tangible personal property(;) are also required to apply for and obtain from the Department of Revenue a certificate of registration. ~~((Such certificate will be issued upon the filing of application Form 2401 and payment of a fee of \$1.00. Branch certificates will be issued to each school within a registered district without charge. When applying for a certificate, the district should furnish the name and address of each school and student organization that engages in a taxable activity.~~

~~Each school district may file a single return which shall include the retail sales tax due from all schools and student organizations within the district.~~

~~Revised April 28, 1978.~~

~~Effective July 1, 1978.))~~

AMENDATORY SECTION (Amending Order ET 71-1, filed 7/22/71)

WAC 458-20-185 ✓ ~~((RULE 185))~~ TAX ON TOBACCO PRODUCTS—DEFINITIONS. "Tobacco products" means all tobacco products except cigarettes (see WAC 458-20-186 for cigarette excise taxes). The term includes cigars, cheroots, stogies, periques; granulated, plug cut, crimp cut, ready rubbed or other smoking tobacco; snuff, snuff flour, cavendish, plug, twist, fine cut, or other chewing tobacco; shorts, refuse scraps, clippings, cuttings, sweepings, or other kinds or forms of tobacco.

"Distributor" means

a. any person engaged in the business of selling tobacco products in this state who brings or causes to be brought into this state from without state any tobacco products for sale, or

b. any person who makes, manufactures, or fabricates tobacco products in state for sale in this state, or

c. any person engaged in the business of selling tobacco products without this state who ships or transports tobacco products to retailers in this state.

"Subjobber" means any person, other than a tobacco manufacturer or distributor, who buys tobacco products from a distributor and sells them to persons other than the ultimate consumers.

"Sale" means any transfer, exchange, or barter, in any manner or by any means whatsoever by any person for a consideration. It includes all gifts by persons selling tobacco products.

"Wholesale sales price" means the established manufacturer's price to the distributor, exclusive of any discount or other reduction.

"Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state.

NATURE OF TAX. RCW 82.26.020(1) levies an excise tax at the rate of ~~((45%))~~ 48.15% of the wholesale sales price on all tobacco products sold, used, consumed, handled, or distributed within the state. The tax is to be paid by the distributor at the time the distributor brings or causes to be brought into this state from without the state tobacco products for sale.

BOOKS AND RECORDS. Since the Tobacco Products Tax is paid on returns as computed by the taxpayer rather than by affixing of stamps or decals, the law

contains stringent provisions requiring that accurate and complete records be maintained and preserved for 5 years for examination by the Department of Revenue.

The records to be kept by distributors include itemized invoices of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state or shipped or transported to retailers in this state, and of all sales (including customers' names and addresses) of tobacco products except retail sales. All other pertinent papers and documents relating to purchase, sale, or disposition of tobacco products must likewise be so retained.

Retailers and subjobbers must secure and retain legible and itemized invoices of all tobacco products purchased, showing name and address of the seller and the date of purchase.

Records of all deliveries or shipments (including ownership, quantities) of tobacco products from any public warehouse of first destination in this state must be kept by the warehouse.

REPORTS AND RETURNS. The tax is reported on ((a monthly basis. The first two months of each calendar quarter are reported on an abbreviated return (Form 8968-1) and for the third month of each quarter a consolidated return for the quarter (Form 8968) must be filed)) The Combined Excise Tax Return, Form REV 40 2406, to be filed according to the reporting frequency assigned by the department. Detailed instructions for preparation of these returns may be secured from the department.

Out-of-state wholesalers or distributors selling directly to retailers in Washington should apply for a certificate of registration, and the department will furnish returns for reporting the tax.

INTERSTATE AND SALES TO U.S. The tax does not apply to tobacco products sold to federal government agencies, nor to deliveries to retailers or wholesalers outside the state for resale by such retailers or wholesalers, and a credit may be taken for the amount of tobacco products tax previously paid on such ((sales)) products.

RETURNED OR DESTROYED GOODS. A credit may also be taken for tobacco products destroyed or returned to the manufacturer on which tax was previously paid, but returns on which such credits are claimed must be accompanied by appropriate affidavits conforming to those illustrated below:

AFFIDAVIT OF TAXPAYER

Claim for Credit on Tobacco Products Tax Merchandise Destroyed

State of ..... }
County of ..... } ss.

The undersigned being first duly sworn, upon oath deposes and says:

That he is (Position) of the (Company), a dealer in tobacco products; that said dealer has destroyed merchandise unfit for sale, said tobacco products having a wholesale sales price of \$.....; that tobacco

tax had been paid on such tobacco products; that said tobacco products were destroyed in the following manner and in the presence of an authorized agent of the Department of Revenue:

.....
(State date and manner of destruction)
.....

Attested to:
By .....
Authorized Agent Name of Affiant

DEPARTMENT OF REVENUE
OF THE
STATE OF WASHINGTON

Date.....

.....
Position with Dealer
.....
Dealer
.....
Address of Dealer

AFFIDAVIT OF MANUFACTURER

Claim for Credit on Tobacco Products Tax Merchandise Returned

State of ..... }
County of ..... } ss.

The undersigned being first duly sworn, upon oath deposes and says:

That he is (Position) of the (Name of Manufacturer) a manufacturer of tobacco products; that the said manufacturer has received from (Dealer), (Address) a dealer in tobacco products within the State of Washington, certain tobacco products which were unfit for sale, said tobacco products having a wholesale sales price of \$.....; that said tobacco products were destroyed in the following manner:

.....
(State date and manner of destruction)
.....

Credit issued on Memo No. ....
Name of Affiant

.....
Name of Manufacturer
.....
Address

Subscribed and sworn to before me this ..... day of ....., 19...

Date .....
Notary Public in and for the state of ....., residing at .....

AMENDATORY SECTION (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-186 ~~((RULE 186))~~ TAX ON CIGARETTES. The Washington state cigarette tax is imposed in the total amount of ~~((+6))~~ 23 cents upon each package of 20 cigarettes by the following statutes:

1. RCW 82.24.020, which imposes a tax of ~~((six and one-half))~~ ten mills per cigarette (20¢ per package of 20);
2. RCW ~~((73.32.130))~~ 82.24.025, which imposes a tax of 1 mill per cigarette ~~((to provide for the retirement of the Veterans Bonus Bonds))~~ (2¢ per package of 20);
3. RCW ~~((28.47.440 [28A.47.440]))~~ 28A.47.440, which imposes a tax of 1/2 mill per cigarette to provide for financing the state school construction bond program (1¢ per package of 20).

This tax is payable by the first person who sells, uses, consumes, handles or distributes the cigarettes in this state. Payment is made through the purchase of stamps from the Department of Revenue or its authorized agent.

**EXEMPTIONS.** The cigarette tax does not apply upon cigarettes sold to persons licensed as cigarette distributors in other states when, as a condition of the sale, the seller either delivers the cigarettes to such a buyer at a point outside this state, or delivers the same to a common carrier with the shipment consigned by the seller to such a buyer at a location outside this state. Any person engaged in making sales to licensed distributors in other states or making export sales (see ~~((Rule 193A [WAC 458-20-193A]))~~ WAC 458-20-193A and ~~((Rule 193C [WAC 458-20-193C]))~~ WAC 458-20-193C) or in making sales to the federal government or to the established governing bodies of an Indian tribe recognized as such by the ~~((U.S.))~~ United States Department of the Interior and who are authorized by Rule 192 ~~(([WAC 458-20-192]))~~ WAC 458-20-192 to receive unstamped cigarettes who furnishes surety bond in a sum satisfactory to the Department of Revenue, may set aside such part of his stock as may be necessary for the conduct of such business without affixing cigarette tax stamps. Such unstamped stock must be kept separate and apart from any stamped stock.

Cigarettes, other than those above mentioned, are not exempt from the tax by reason of their sale either to an Indian or for resale on an Indian reservation (see WAC 458-20-192). Permission to maintain an unstamped stock of cigarettes for sale to a specified Indian tribe may be revoked when it appears that sales to unauthorized purchasers are being, or have been, made.

**COLLECTION.** Stamps indicating the payment of the cigarette tax must be affixed prior to any sale of the cigarettes. The stamp must be applied to the smallest container or package, unless the department determines that it is impractical to do so.

Every wholesaler or retailer in the state shall stamp within 72 hours after receipt, any of the articles taxed herein. Stamps must be of the heat applied "fuson" type. The use of meter stamping machines for use in imprinting packages, in lieu of attaching stamps, is not authorized by the department. The use of water

"decalcomania" type stamps by such vendors is not authorized.

Persons other than wholesalers or retailers, upon holding, owning, possessing or controlling cigarettes in this state, must affix stamps on or before the close of the first business day following receipt of the cigarettes.

Prior to the receipt or transportation of cigarettes in this state such persons must file with a district office of the Department of Revenue a Notice of Intent to Possess Unstamped Cigarettes in the state of Washington. A copy of this notice, validated by an agent of the Department of Revenue, must be in the possession of any such person who is in possession of unstamped cigarettes in this state.

Persons who have filed the aforementioned notice must bring the cigarettes to a district office of the Department of Revenue and there affix the required stamps within the time limitation provided above.

Any unstamped cigarettes in the possession of persons (other than wholesalers or retailers) who have either failed to file a Notice of Intent to Possess Unstamped Cigarettes in the state of Washington or who have failed to affix stamps within the time limitation provided above will be deemed contraband and subject to seizure and sale under the provisions of RCW 82.24.130.

The "fuson" type stamps are available, in rolls of 30,000 stamps, from an authorized bank. Payment for stamps may be made either at the time of sale, or deferred until later, although the latter form of payment is available only to vendors who meet the requirements of the department and who have furnished a surety bond equal to the proposed total monthly credit limit, or in the amount of ~~\$(2,500))~~ 6,900.00, whichever is greater. In addition, purchases on a deferred payment plan may be made only by the cigarette seller himself or by an agent authorized by him to do so. This authorization may be in the form of a signature card, filed with the bank, from which stamps are usually obtained, and kept current by the vendor. Payments under a deferred plan are due within 30 days following the purchase, and are to be paid at the outlet from which the stamps were obtained, and may be paid by check payable to the Department of Revenue. Cigarette dealers, either retail or wholesale, who purchase stamps under either plan are allowed, as compensation for their services in affixing stamps, an amount equal to \$1.85 per thousand stamps, which may be offset against the purchase price.

**BOOKS AND RECORDS.** An accurate set of records, showing all transactions had with reference to the purchase, sale or distribution of articles subject to the cigarette tax must be retained. These records may be combined with those required in connection with the Tobacco Products Tax, by ~~((Rule 185 [WAC 458-20-185]))~~ WAC 458-20-185, provided there is a segregation therein the amount involved. All such records must be preserved for 5 years from the date of the transaction.

In particular, persons shipping or delivering any of the articles taxed herein to a point outside of this state shall transmit to the Miscellaneous Tax Section, not later than the 15th of the following calendar month, a true duplicate invoice showing full and complete details of the interstate sale or delivery.

**REPORTS AND RETURNS.** The Department of Revenue may require any person dealing with cigarettes, in this state, to complete and return forms, as furnished, setting forth sales, inventory and other data required by the department to maintain control over trade in the articles taxed herein.

Manufacturers selling these articles shall, before the 15th day of each month, transmit to the Miscellaneous Tax Section a complete record of sales of cigarettes in this state during the preceding month.

**REFUNDS.** Any person may request a refund of the face value of the stamps, less the affixing discount when cigarettes to which they are affixed are:

1. Damaged, or unfit for sale, and as a result are destroyed or returned to the manufacturer or distributor.
2. Sold and shipped to a registered dealer regularly making sales of cigarettes in another state.

In either case, the claim for refund, (a form which is provided by the department, **FORM REV 372063**) must be accompanied by an affidavit, in the first instance, of the receipt by the manufacturer and, in the second instance, of the receipt by the buyer of cigarettes bearing stamps from this state.

((Revised))

**AMENDATORY SECTION** (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-18801 ~~((**RULE 188**))~~ **PRESCRIPTION DRUGS, PROSTHETIC AND ORTHOTIC DEVICES, AND OSTOMIC ITEMS.**

**BUSINESS AND OCCUPATION TAX**

The business and occupation tax applies to all sales of drugs, medicines, prescription lenses, or other substances used for diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment((:)), except that the business tax does not apply to:

a. Sales of prescription drugs furnished as an integral part of services rendered by a hospital or other entity which meets all the conditions for exemption for services generally under RCW 82.04.4289 (see WAC 458-20-168); or

b. Sales of prescription drugs furnished as an integral part of services rendered by a hospital as defined by chapter 70.41 RCW, when such hospital is operated by the United States government, the state, or a political subdivision of the state.

**RETAIL SALES TAX**

A deduction is allowed from gross retail sales for sales to patients of drugs, medicines, prescription lenses, or other substances, but only when

- a. dispensed by a licensed dispensary
- b. pursuant to a written prescription
- c. issued by a medical practitioner
- d. for diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment in humans.

This deduction does not apply to sales of food. Thus, dietary supplements or dietary adjuncts do not qualify for the deduction even though prescribed by a physician.

The retail sales tax does not apply to sales of prosthetic and orthotic devices prescribed by physicians, osteopaths, or chiropractors, nor to sales of ostomic items.

Sales claimed deductible under this rule must be separately accounted for. As proof of entitlement to the deduction, sellers must retain in their files the written prescription bearing the signature of the medical practitioner who issued the prescription and the name of the patient for whom prescribed. See also WAC 458-20-150, Optometrists, ((~~Ophthalmologists~~)) Ophthalmologists, and Oculists; WAC 458-20-151, Dentists, Dental Laboratories and Physicians; and WAC 458-20-168; Hospitals.

**USE TAX**

The use tax does not apply to the articles and products deductible for sales tax as specified herein.

**DEFINITIONS:**

1. Prescription means a formula or recipe or an order therefor written by a medical practitioner for the composition, preparation and use of a healing, curative or diagnostic substance, and also includes written directions and specifications by physicians or optometrists for the preparation, grinding, and fabrication of lenses intended to aid or correct visual defects of anomalies of humans.

2. Other substances means products such as catalytics, hormones, vitamins, and steroids, but the term does not include devices, ((~~prostheses;~~)) instruments, equipment, ((~~orthopedic appliances;~~)) and similar articles.

3. Food means any substance the chief general use of which is for human nourishment.

4. Medical practitioner means a person within the scope of RCW 18.64.011(9) who is authorized to prescribe drugs, but excluding veterinarians, and for the purposes of this rule includes also persons licensed by chapter 18.53 RCW to issue prescriptions for lenses.

5. Licensed dispensary means a drug store, pharmacy or dispensary licensed by chapter 18.64 RCW or a dispensing optician licensed by chapter 18.34 RCW.

((Revised April 28, 1978.

Effective July 1, 1978:))

6. Prosthetic devices are artificial substitutes which replace missing parts of the human body, such as a limb, bone, joint, eye, tooth, or other organ or part thereof, and materials which become ingredients or components of prostheses.

7. Orthotic devices are fitted surgical apparatus designed to activate or supplement a weakened or atrophied limb or function. They include braces, collars, casts, splints, and other specially fitted apparatus as well as parts thereof. Orthotic devices do not include durable medical equipment such as wheelchairs, crutches, walkers, and canes nor consumable supplies such as elastic stockings, arch pads, belts, supports, bandages, and the like, whether prescribed or not.

8. Ostomic items are medical supplies used by colostomy, ileostomy, and urostomy patients. These include bags, tapes, tubes, adhesives, deodorants, soaps, jellies, creams, germicides, and sundry related supplies.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-224 ~~((RULE 224))~~ SERVICE AND OTHER BUSINESS ACTIVITIES. Chapter 82.04 RCW imposes a tax upon every person for the privilege of engaging in business in this state. Persons engaged in the ~~((following))~~ certain specifically named business activities are subject to a tax rate set out in the statute which is measured by value of products, gross sales or gross income, ~~((viz))~~ e.g.: Extracting, manufacturing, retailing, wholesaling, printing and publishing, and building and repairing of publicly owned streets and roads.

Persons engaged in any business activity, other than or in addition to those ~~((specifically above mentioned))~~ for which a specific rate is provided in the statute, are taxable under a classification known as Service and Other Business Activities, and so designated upon return forms. In general, it includes persons rendering professional or personal services to persons (as distinguished from services rendered to personal property of persons) such as accountants, aerial surveyors and map makers, agents, ambulances, appraisers, architects, assayers, attorneys, automobile brokers, barbers, baseball clubs, beauty shop owners, brokers, chemists, chiropractors, collection agents, community television antenna owners, court reporters, dentists, detectives, employment agents, engineers, financiers, funeral directors, garbage collectors, hospital owners, insurance agents and brokers, janitors, kennel operators, laboratory operators, landscape architects, lawyers, loan agents, music teachers, oculists, orchestra or band leaders contracting to provide musical services, osteopathic physicians, physicians, real estate agents, school bus operators, school operators, stenographers, warehouse operators who are not subject to public utility tax, teachers, theater operators, undertakers, veterinarians, and numerous other persons.

It does not include persons engaged in the business of cleaning, repairing, improving, etc., the personal property of others, such as automobile, house, jewelry, radio, refrigerator and machinery repairmen, laundry or dry cleaners. Also, it does not include certain personal and professional services specifically included within the definition of the term "sale at retail" in RCW 82.04.050, such as amusement businesses ~~((golf, pool, billiards, bowling, skating, ski lifts and tows, golf driving ranges, miniature golf, shuffleboard, swimming facilities, trampolines, operation of charter boats for sport fishing, tennis facilities, dancing, badminton, croquet and handball courts, private fishing and archery))~~ (See WAC 458-20-183); abstract, title insurance and escrow businesses, credit bureau businesses and automobile parking and storage garage businesses. Furthermore, it does not include persons who render services to others in the capacity of employees as distinguished from independent contractors. (See WAC 458-20-105.)

#### BUSINESS AND OCCUPATION TAX

Persons engaged in any business activity, other than or in addition to those ~~((first herein specifically mentioned))~~ for which a specific rate is provided in chapter 82.04 RCW, are taxable under the Service and Other

Business Activities classification upon gross income from such business.

Persons engaged in a public service business taxable under chapter 82.16 RCW (see WAC 458-20-179) are exempt from business tax under chapter 82.04 RCW with respect to such businesses.

#### RETAIL SALES TAX

The retail sales tax applies upon all sales of tangible personal property made to persons for use or consumption in performing a business activity which is taxable under the Service and Other Business Activities classification of chapter 82.04 RCW.

~~((Revised June 1, 1970.))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-235 ~~((RULE 235))~~ EFFECT OF RATE CHANGES ON PRIOR CONTRACTS AND SALES AGREEMENTS. The term "retail sales tax" as used herein means the state sales tax of chapter 82.08 RCW as well as the local sales taxes of chapter 82.14 RCW. The following principles govern the applicability of changes in the rates of tax imposed under the Revenue Act with respect to contracts and sales agreements made prior to the effective date of the change:

When an unconditional contract to sell tangible personal property is entered into prior to the effective date of a rate change, and the goods are delivered after that date, the new rates will be applicable to the transaction. When an unconditional contract to sell tangible property is entered into prior to the effective date, and the goods are delivered prior to that date, the tax rates in effect for the prior period will be applicable.

When a contract to sell tangible personal property contains a specific provision to pass title at some time prior to delivery of the goods, such a specific provision will be deemed controlling and the tax rates in effect at that time will be applicable.

The retail sales tax and business and occupation tax due on conditional and installment sales must be wholly reported during the period in which the sale is made (See WAC 458-20-198), irrespective of the fact that the seller may elect to receive payment of the sales tax in installments. Therefore, sellers who receive installment payments after the effective date of a rate change on conditional and installment sales made prior to that date must collect the sales tax due on such installments at the rate applicable when the contract was written and the sale was made.

Lessors who lease tangible personal property are required to collect from their lessees the retail sales tax measured by the gross income from rentals as of the time the rental payments fall due (WAC 458-20-211). Lessors must collect the retail sales tax and pay the business and occupation tax at the new rates on all rental payments which fall due on and after the effective date of a rate change, including rental payments on leases entered into prior to that date.

Persons installing, repairing, cleaning, altering, imprinting or improving tangible personal property for

others, or constructing, repairing, decorating or improving buildings or other structures upon the real property of others will collect retail sales tax and pay the business and occupation tax at the new rates with respect to all such services performed and billed on and after the effective date of a rate change. With respect to contracts requiring the above services or construction which were executed prior to the effective date of a change in rates, the new rates will be applicable to the full contract price unless the contract work is completed and accepted prior to the effective date. If, however, under the terms of the contract, the seller is entitled to periodic payments which amounts are calculated to compensate the seller for the work completed to the date of payment, the applicable tax rates upon such payments (including, in the case of public works contracts, the percentage retained by the public agency pursuant to the provisions of RCW 60.28-.010) will be those in effect at the time the contractor becomes entitled to receive said payments.

Taxpayers filing returns on the cash basis (i.e., reporting charge sales at the time payment is received rather than at the time of sale) must make an accounts receivable adjustment (See WAC 458-20-199) at the time of a change in tax rates. For example, if a change of tax rate becomes effective July 1, a cash basis taxpayer should report along with the June cash receipts all accounts receivable outstanding as of June 30.

Intricate questions should be submitted in writing to the Department of Revenue for specific rulings.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-100 ✓ ((~~RULE 100~~)) APPEAL PROCEDURES. 1. In any case of an account under audit where substantial agreement has not been reached between taxpayer and field auditor, the taxpayer is entitled to a preliminary conference with the auditor's immediate superior, the field audit unit supervisor, prior to finalization and submission ((~~to~~)) of the audit report. Such conference is informal in nature, and is intended to clarify the issues in dispute resolving them where possible, and in any event effecting agreement as to the facts and figures involved. In those cases where agreement cannot be reached at this level as to the tax interpretations applied, the report will be finalized and submitted to Olympia, from where, following review and approval of the recommendations of the report, an assessment will be issued.

2. Any person having been issued a notice of assessment of additional taxes, delinquent taxes, penalties or interest may petition the department of revenue in writing for a correction of the amount of the assessment and a conference for examination and review of the assessment. Petitions should be addressed: State of Washington, Department of Revenue, Interpretation and Appeals Division, Olympia, Washington ((98501)) 98504.

3. Under the law the petition must be received by the department of revenue within twenty days after the issuance of the original notice of the amount of the deficiency, or within the period covered by any extension of the

due date granted by the department. An extension of thirty days in the due date of the assessment ((~~with~~)) may be granted if additional time is required for preparation of the appeal and such extension is requested prior to expiration of the twenty day period. If no petition is filed within these time periods, the assessment covered by the notice shall become final.

4. Petitions for correction of assessment shall be in writing, indicating which item or items are in question, and shall set forth the reasons why the correction should be granted and the amount of tax, or of interest and penalties, as the case may be, which the petitioner believes to be due.

5. Any person having paid any tax, original assessment or corrected assessment of any tax may apply to the department within the time limitation for refund provided in RCW 82.32.060, by petition in writing for a correction of the amount paid and a conference for examination and review of the tax liability.

6. Petitions for refund shall be in writing and shall set forth the amount of the tax believed to have been overpaid, the date of payment, the periods for which such tax was paid and the reasons why the petitioner believes that a refund should be granted.

7. Petitions for correction of assessment and petitions for refund may be granted or denied by the department of revenue. If the petition is denied, the petitioner shall immediately be notified by mail.

8. The department may grant a conference for review of such petitions, fixing the time and place therefor and notifying the petitioner by mail.

9. Such conferences will be conducted by ((~~a Hearing Officer~~)) an administrative law judge of the department of revenue, an employee especially trained in interpretation of the Revenue Act and the precedents established by prior departmental rulings and by the courts. Other departmental employees may be in attendance. The petitioner may appear personally or may be represented by an attorney, accountant or any other person competent to present his case. At the discretion of the department the conference may be scheduled before the director or an assistant director.

10. All conferences before the ((~~Hearing Officers~~)) administrative law judges will be conducted informally.

11. Conferences before ((~~Hearing Officers~~)) an administrative law judge will be held at district offices of the department of revenue, located so as to be as convenient as possible for the petitioner.

12. Following the conference, the ((~~Hearing Officer~~)) administrative law judge will make such determination as may appear to him just and lawful and in accordance with the rules, principles and precedents established by the department of revenue, and shall notify the taxpayer in writing of his decision.

13. The determination of the ((~~Hearing Officer~~)) administrative law judge shall be deemed to represent the official position of the department of revenue and shall be binding upon the taxpayer unless timely appealed.

14. If the petition was denied without a hearing or if the taxpayer believes that an error has been made in the determination of the ((~~Hearing Officer~~)) administrative law judge, he may, within twenty days after the date of



the petition denial or of the determination, or within the period of any extension of the due date of the tax deficiency assessment, appeal in writing to the director of revenue for a review. The appeal shall indicate his reasons for thinking that the decision should be set aside.

15. The director shall decide whether or not the decision is in error and may grant or deny a conference. If denied, the taxpayer shall receive written notice of such determination. If a conference is granted, it shall be held before the director or an assistant director, shall be conducted informally, and shall be held at the departmental offices in Olympia. The determination of the director or an assistant director shall be transmitted to the taxpayer in writing and shall represent the final determination of the department of revenue.

16. Appeals from determinations of the department of revenue on petitions for correction of assessment and petitions for refund may be taken to the ~~((Tax Appeals))~~ Board of Tax Appeals pursuant to the rules of the board. Petitions for hearing before the Board of Tax Appeals ~~((Board))~~ must be filed with the ~~((Tax Appeals))~~ board and a copy thereof served upon the Interpretations and Appeals Division of the department within thirty days after final action by the department of revenue. A taxpayer filing a petition for correction of assessment with the Board of Tax Appeals ~~((Board))~~ must make payment of the assessment by the due date thereof unless arrangements are made with the department of revenue for a stay of collection pursuant to RCW 82.32.200. See WAC 458-20-228. This statute gives the department discretion to grant a stay upon the filing of a suitable bond in an amount up to twice the amount on which such a stay is requested along with satisfactory sureties to cover such amounts plus interest at the rate of 1% per month thereon for the duration of the requested stay. Upon the receipt of an offer of such a bond and sureties the department will grant a stay only upon a determination that to do so would be in the best interest of the state.

17. Any taxpayer having paid any tax and feeling aggrieved by the amount of the tax may appeal directly to the Superior Court of Thurston County within the time limitation for refund provided in chapter 82.32 RCW. (See RCW 82.32.180 for statutory requirements as to such appeals.)

18. Any taxpayer may ~~((petition))~~ make a written request to the department of revenue for a ~~((prior determination))~~ written opinion and ruling of tax liability. Such ~~((petition))~~ a request shall contain all pertinent facts concerning the question presented and may contain a statement of the taxpayer's views concerning the correct application of the law. The department may ~~((grant or deny))~~ schedule a conference in respect to such ~~((petition))~~ a request, but shall advise the taxpayer in writing of its determination, and such determinations shall be binding upon both the taxpayer and the department under identical facts, and any future change in such determination shall have prospective application only.

19. All rules, determinations, orders, bulletins, and other similar interpretations of the law which have heretofore been issued by the Tax Commission and which

are in effect June 30, 1967, shall be deemed to be interpretations by the department of revenue and shall be binding upon the department and on taxpayers to the same extent as if such interpretations had been made by the department of revenue.

~~((Revised  
Effective))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-196 ~~((RULE-196))~~ CREDIT LOSSES, BAD DEBTS, RECOVERIES.

#### BUSINESS AND OCCUPATION TAX

In computing business and occupation tax there may be deducted by taxpayers whose regular books of accounts are kept upon an accrual basis, the amount of business credit losses actually sustained, providing that such deduction will be allowed only with respect to transactions ~~((upon))~~ upon which a tax has been previously paid and providing that the amount thereof has not been otherwise deducted and that credits have not been issued with respect thereto.

Bad debt deductions must be taken by the taxpayer during the tax reporting period during which such bad debts were actually charged off on the taxpayer's books of account.

In cases where the amount of bad debts legitimately charged off in a particular reporting period exceeds the gross income for such period, the excess of the amount of the bad debts charged off during such period may be deducted from the gross income of the subsequent tax reporting period.

A dishonored (bad) check which proves to be uncollectible is a bad debt, to the extent it was taken as payment for goods or services on which business tax was previously reported and paid.

EXTRACTING OR MANUFACTURING, SPECIAL APPLICATION. Bad debt deductions will be allowed under the Extracting or Manufacturing classifications only when the value of products is computed on the basis of gross proceeds of sales.

#### RETAIL SALES TAX

~~((No deduction is allowed a taxpayer under the retail sales tax because of credit losses or bad debts, or repossession of property sold under conditional sale contracts.))~~

A seller is entitled to a credit or refund for sales taxes previously paid on debts which are deductible, on and after January 1, 1983, as worthless for federal income tax purposes.

#### PUBLIC UTILITY TAX

In computing public utility tax credit losses may be deducted under the same conditions set out under the business and occupation tax. However, the special provisions set out for the Extracting and Manufacturing classifications are not applicable to the public utility tax.

METHODS OF DETERMINING CREDIT LOSSES. The amount of credit losses actually sustained must

be determined in accordance with one of the following methods:

1. Specific charge-off method. The amount which is charged off within the tax reporting period with respect to debts ascertained to be worthless.

a. Worthlessness of a debt is usually evidenced when all the surrounding and attending circumstances indicate that legal action to enforce payment would result in an uncollectible judgment.

b. A "charge-off" of a debt, either wholly or in part, must be evidenced by entry in the taxpayer's books of account.

2. Reserve method. In the discretion of the Department of Revenue a reasonable addition to a reserve for bad debts will be authorized to taxpayers who charge off credit losses at the end of their taxable year but who desire to apportion such losses on a monthly basis.

a. This will be permitted, in lieu of the specific charge-off method, only to taxpayers who have established or are allowed by the Internal Revenue Service to use for Federal Income Tax purposes, the reserve method of treating bad debts, or who, upon securing permission from the department adopt that method.

b. What constitutes a reasonable addition to a reserve for bad debts must be determined in ((the)) light of the facts and will vary ((as)) between classes of business and with conditions of business prosperity. The addition to the reserve allowed as a deduction by the Internal Revenue Service for Federal Income Tax purposes, in the absence of evidence to the contrary, will be presumed reasonable.

If the taxpayer actually determines and charges off bad debts on a tax reporting period basis, the amount so charged off each period shall be considered prima facie as a proper deduction for such period.

When bad debt losses are ascertained annually upon specific charge-off method, the deduction must be taken against the gross amount reported for the period in which the bad debts were actually charged off.

When the reserve method is employed in taking deductions for bad debts on returns and the amount of debts actually ascertained to be wholly or partially worthless and charged against the reserve account during the taxable year and reported do not agree with the amount of reserve set up therefor, adjustment of the amount of loss deducted shall be made to make the total amount claimed for the tax year coincide with the amount of loss actually sustained.

**RECOVERIES.** Amounts subsequently received on account of a bad debt or on account of a part of such debt previously charged off and allowed as a deduction for business tax purposes, must be included in gross proceeds of sales (including value of products when measured by gross proceeds of sales) or gross income of the business reported for the taxable period in which received. This is true even though the recoveries during such period exceed the amount of the bad debt charge-off.

((Revised March 1, 1954.))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-198 ~~CONDITIONAL AND INSTALLMENT SALES, METHOD OF REPORTING.~~

#### BUSINESS AND OCCUPATION TAX

Persons making conditional sales or other installment sales of tangible personal property must report the total selling price of such sales in the tax reporting period in which the sale is made.

A deduction from gross proceeds of sales as a credit loss is allowed to such sellers for the amount of the unpaid balance of the contract price on any installment sale if and when the property purchased is repossessed upon default by the buyer.

#### RETAIL SALES TAX, USE TAX

Persons making conditional sales or other installment sales of tangible personal property must report the total selling price of such sales in the tax period in which the sale is made.

The foregoing is true irrespective of the fact that such sellers arrange to receive payment of tax in installments or that a contract may be discounted or pledged with or sold to a finance company. In the latter case, although as a part of the agreement with the seller the finance company actually makes collection of the tax from the buyer as the installments fall due, the finance company should not report to the department of revenue the amount of tax collected since the total tax already has been reported by the seller.

((No deduction for credit losses in case of repossessions is allowed under the retail sales tax or use tax.))

Revised July 1, 1956.

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-199 ~~ACCOUNTING METHODS.~~

In computing tax liability under the business and occupation tax and the retail sales tax, one of the following accounting methods should be used. The amount reported under the retailing classification under the gross amount must be the same under the business and occupation tax and the retail sales tax.

Persons making taxable and nontaxable sales of tangible personal property must segregate such sales for the purpose of computing tax liability.

**METHOD ONE, CASH BASIS.** Only persons engaged in a strictly cash business will be permitted to make returns on a cash receipts basis. Certain small businesses which occasionally make a sale without receiving cash and which do not keep any file, record or general ledger account of such sales may be considered as doing a cash business, providing the volume of such sales never exceeds 5% of the gross volume of business. Under this method it is not necessary to make any adjustment at the end of the year with respect to accounts receivable.

((Such businesses are not entitled to any bad debt deductions. (See WAC 458-20-196.))

METHOD TWO, ACCRUAL BASIS. Persons operating their business on the accrual basis must report under the business and occupation tax and the retail sales tax for each tax reporting period the gross proceeds from all cash sales made during such period, together with the total amount of charge sales during such period. ((No deduction is allowed under the retail sales tax on account of bad debts arising from such charge sales.))

METHOD THREE, CASH RECEIPTS, ACCOUNTS RECEIVABLE ADJUSTMENT. Persons doing a charge business who do not record such charges as sales at the time the sale is made may report for tax purposes under method three.

Persons may report and pay the tax on the amount received as cash sales plus all cash received on accounts during each period. If this method is adopted, an adjustment shall be made at the end of the calendar year to add to cash received the amount of accounts receivable at the end of the year (not previously reported) to be reported along with cash receipts. A statement should accompany the return indicating the amount of accounts receivable so added. A deduction may be taken on subsequent returns filed in periods when cash is received upon accounts receivable so reported. Such receipts should be included in column 2 (gross amount) and then listed as a deduction in column 3 of the excise tax return and explained on the reverse of the return as "cash received upon accounts receivable reported as of December 31, 19..."

Persons engaged in service business activities who are not liable for the collection of the retail sales tax are not required to adjust accounts receivable at the end of the tax year.

Where bad debts are charged off during any taxable year the amount thereof must be added to the accounts receivable outstanding at the end of the year before making adjustments provided for in method three.

((Revised June 1, 1965.))

WSR 83-07-033  
ADOPTED RULES  
DEPARTMENT OF REVENUE  
(Order ET 83-16—Filed March 15, 1983)

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I, Donald R. Burrows, director of the Department of Revenue, do promulgate and adopt at Olympia, Washington, the annexed rules relating to chapter 458-20 WAC. Those sections adopted are as follows: WAC 458-20-153, 458-20-156, 458-20-159, 458-20-161, 458-20-162, 458-20-163, 458-20-165, 458-20-166, 458-20-168, 458-20-169, 458-20-170, 458-20-172, 458-20-173, 458-20-174, 458-20-175, 458-20-176, 458-20-178, 458-20-180, 458-20-181, 458-20-184, 458-20-189, 458-20-190, 458-20-191, 458-20-193A, 458-20-193B, 458-20-193C and 458-20-193D.

This action is taken pursuant to Notice No. WSR 83-04-064 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

has no last 411 to be set up

This rule is promulgated under the general rule-making authority of the Department of Revenue as authorized in RCW 82.32.300.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By DeLoss H. Brown  
Chief Administrative Law Judge  
for Don R. McCuiston, Director  
Tax Rules, Interpretation and Appeals Division

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-153 ~~((RULE 153))~~ FUNERAL DIRECTORS. Funeral directors commonly quote a lump sum price for a standard funeral service, which includes the furnishing of a casket, professional services, care of remains, funeral coach, floral car and the securing of permits.

BUSINESS AND OCCUPATION TAX

RETAILING. The gross amount subject to the retail sales tax as outlined below, is taxable under the Retailing classification of the business and occupation tax except that there may be deducted, for purposes of the business tax only, amounts received as reimbursement for expenditures for goods or services supplied by others who are not persons employed by, affiliated, or associated with the funeral home, when such amounts were advanced by the funeral home as an accommodation to the person paying for a funeral; but this deduction is allowed only if such expenditures advanced are billed to the person paying for the funeral at the exact amount of the expenditure advanced and such amounts are separately itemized in the billing statement to such person.

SERVICE AND OTHER BUSINESS ACTIVITIES. That portion of the gross income derived from engaging in business as a funeral director which is not taxable under the Retailing classification is taxable as Service and Other Business Activities.

RETAIL SALES TAX

Where the funeral director quotes a lump sum price for a standard funeral service, which includes both the sale of tangible personal property and a charge for the rendering of service, the retail sales tax is collected upon one-half of such lump sum price. Clothing, outside case (a concrete or metal box into which the casket is placed) and other tangible personal property furnished in addition to the casket must be billed separately and the retail sales tax collected thereon.

The retail sales tax is not applicable to sales made to funeral directors of tangible personal property which is resold separate and apart from the rendition of professional services, provided the vendor receives from the funeral director a resale certificate in the usual form. The property so purchased includes the casket, clothing, outside case and acknowledgment cards.

The retail sales tax is applicable to sales to funeral directors of tangible personal property which is consumed in the rendition of professional services. The property so purchased includes all preparation room supplies (embalming fluid and other chemicals, solvents, waxes, cosmetics, eye caps, gauze, cotton, etc.). The sales tax is also applicable to sales to such persons of tools and equipment.

#### USE TAX

The use tax applies upon the use within this state of all articles of tangible personal property used in the performance of professional services when such articles have been purchased or acquired under conditions whereby the Washington retail sales tax has not been paid.

((Revised July 1, 1955:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-156 ~~(((RULE 156)))~~ **ABSTRACT, TITLE INSURANCE AND ESCROW BUSINESS-ES.** The gross receipts of "abstract," "title insurance" and "escrow" businesses include all service charges representing an abstract fee, a charge for a title insurance fee or premium, or an escrow fee or service charge received by "escrow agents."

The term "escrow" means ~~((a written instrument which by its terms imports a legal obligation and which is deposited by the grantor, promisor or obligor, or his agent with a stranger or third party to be kept by the depository until the performance of a condition or the happening of a certain event, and then to be delivered over to the grantee, promisee or obligee. The essential elements are: (1) there must be a valid contract between all parties as to the subject matter of the escrow instrument and the delivery; (2) the delivery of the instrument by the depository to the grantee or obligee must be conditional upon the performance of some act or the happening of some event; (3) there must be delivery of the instrument to a third party as depository and such delivery must be actual, whether manual or symbolical so that the depositor has no control over it; (4) although the depositor's right of possession may return if the specified event does not happen or the conditions imposed are not performed, the deposit of such instrument must be in the meantime irrevocable))~~ any transaction wherein any person or persons, for the purpose of effecting and closing the sale, purchase, exchange, transfer, encumbrance, or lease of real or personal property to another person or persons, delivers any written instrument, money, evidence of title to real or personal property, or other thing of value to a third person to be held by such third person until the happening of a specified event or the performance of a prescribed condition or conditions, when it is then to be delivered by such third person, in compliance with instructions under which he is to act, to a grantee, grantor, promisee, promisor, obligee, obligor, lessee, lessor, bailee, bailor, or any agent or employee thereof.

"Escrow agent" means any sole proprietorship, firm, association, partnership, or corporation engaged in the

business of performing for compensation the duties of the third person referred to in the foregoing definition.

#### BUSINESS AND OCCUPATION TAX

Abstract, title insurance and escrow businesses are taxable under the classification Retailing on gross receipts from fees or premiums charged to consumers for abstract, title insurance or escrow services.

The gross income from collection contracts which do not involve an escrow as above defined is subject to tax under the classification Service and Other Activities.

#### RETAIL SALES TAX

The retail sales tax must be collected and reported by abstract, title insurance and escrow businesses on fees or premiums charged for such services. The retail sales tax is applicable to sales to such businesses of forms, office supplies and equipment for use in the conduct of such businesses.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-159 ~~(((RULE 159)))~~ **CONSIGNEES, BAILEES, FACTORS, AGENTS AND AUCTIONEERS.** A consignee, bailee, factor, agent or auctioneer, as used in this ruling, refers to one who has either actual or constructive possession of tangible personal property, the actual ownership of such property being in another, or one calling for bids on such property. The term "constructive possession" means possession of the power to pass title to tangible personal property of others.

#### BUSINESS AND OCCUPATION TAX

**RETAILING AND WHOLESALING.** Every consignee, bailee, factor, agent or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and, actually so selling, shall be deemed the seller of such tangible personal property and taxable under the Retailing or Wholesaling classification of the business and occupation tax, depending upon the nature of the transactions. In such case the consignor, bailor, principal or owner shall be deemed a seller of such property to the consignee, bailee, factor or auctioneer and taxable as a wholesaler with respect to such sales.

The mere fact that consignee, bailee or factor makes a sale raises a presumption that such consignee, bailee or factor actually sold in his or its own name. This presumption is controlling unless rebutted by proof satisfactory to the Department of Revenue.

**AGENTS AND BROKERS.** Any person who claims to be acting merely as agent or broker in promoting sales for a principal or in making purchases for a buyer, will have such claim recognized only when the contract or agreement between such persons clearly establishes the relationship of principal and agent and when the following conditions are complied with:

1. The books and records of the broker or agent show the transactions were made in the name and for the account of the principal, and show the name of the actual owner of the property for whom the sale was made, or the actual buyer for whom the purchase was made.

2. The books and records show the amount of gross sales, the amount of commissions and any other incidental income derived by the broker or agent from such sales.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Every consignee, bailee, factor, agent or auctioneer who makes a sale in the name of the actual owner, ((or)) as agent of the actual owner, or who purchases as agent of the actual buyer, is taxable under the Service and Other Business Activities classification upon the gross income derived from such business.

### RETAIL SALES TAX

**CONSIGNEES, BAILEES, FACTORS, AGENTS OR AUCTIONEERS.** Every consignee, bailee, factor, agent or auctioneer authorized, engaged or employed to sell or call for bids on tangible personal property belonging to another, and, so selling or calling, is deemed a seller, and shall collect the retail sales tax upon all retail sales made by him, except sales of certain farm property as hereinafter provided. The tax applies to all such sales even though the sales would have been exempt if made directly by the owner of the property sold.

It shall be the duty of every consignee, bailee, factor, agent or auctioneer to collect and remit the retail sales tax directly to the department with respect to all retail sales made or called by them: PROVIDED, HOWEVER, That if the owner of the property sold is engaged in the business of selling tangible personal property and the sale by the consignee, bailee, factor, agent or auctioneer has been made in the owner's name and the owner continues to engage in business, the owner may report and pay the tax collected directly to the department.

If the owner of the property sold discontinues business either before or at the time of the sale, the owner and the consignee, bailee, factor, agent or auctioneer will be held jointly responsible for payment of the tax.

The foregoing does not apply to auction sales made by or through auctioneers of tangible personal property (including household goods) which have been used in conducting a farm activity when the seller thereof is a farmer and the sale is held or conducted upon a farm, since such sales are specifically exempted from the retail sales tax.

Bailees will be relieved from liability for the collection of the sales tax from buyers in those cases where they merely receive a commission on the sale and the entire transaction is closed directly between the owner and the buyer, if such sales are reported to the department by such bailees, within ten days after receipt of the sales commission and such report shows the following:

1. Name and address of seller;
2. Name and address of buyer;
3. Amount for which sold;
4. Approximate date of sale;
5. Description of property sold.

Those failing to submit such report to the department within the time stated will be held responsible for payment of the sales tax to the state.

Note: For tax liability of certain independent selling agents for the collection of the use tax, see WAC 458-20-221.

((Revised May 1, 1945:))

**AMENDATORY SECTION** (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-161 ✓(((~~RULE 161~~))) **PERSONS BUYING OR PRODUCING WHEAT, OATS, DRY PEAS, CORN ((AND)), BARLEY, DRY BEANS, LENTILS AND TRITICALE AND MAKING SALES THEREOF.**

### BUSINESS AND OCCUPATION TAX

**RETAILING.** Taxable under the Retailing classification upon the gross proceeds from all retail sales of such products.

**WHOLESALE.** Persons buying manufactured or processed ((~~products of~~)) wheat, oats, dry peas, dry beans, lentils, triticales, corn and barley, and selling the same at wholesale, are taxable under the Wholesaling classification upon their gross proceeds of sales. The tax imposed under this classification does not apply to persons producing wheat, oats, dry peas, corn ((and)), barley, dry beans, lentils and triticales and selling the same at wholesale.

**WHEAT, OATS, DRY PEAS, CORN ((AND)), BARLEY, DRY BEANS, LENTILS AND TRITICALE.** Persons buying wheat, oats, dry peas, dry beans, lentils, triticales, corn and barley, and selling the same at wholesale as such and not as a manufactured or processed product thereof, are taxable under the Wheat, Oats, ((~~Dry Peas~~)) Corn ((and)), Barley, Dry Peas, Dry Beans, Lentils, and Triticales classification upon their gross proceeds of sales.

((Revised April 28, 1978:

Effective July 1, 1978:))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-162 ✓(((~~RULE 162~~))) **STOCK-BROKERS AND SECURITY HOUSES.** With respect to stockbrokers and security houses, "gross income of the business" means the total of gross income from interest, gross income from commissions, gross income from trading and gross income from all other sources: PROVIDED, That:

1. Gross income from each account is to be computed separately and on a monthly basis;

2. Loss sustained upon any earnings account may not be deducted from or offset against gross income upon any other account, nor may a loss sustained upon any earnings account during any month be deducted from the gross income upon any account for any other month;

3. No deductions are allowed on account of salaries or commissions paid to employees or salesmen, rent, or any other overhead or operating expenses paid or incurred, or on account of losses other than under "2" above;

4. No deductions are allowed from commissions received from sales of securities which are delivered to buyers outside the State of Washington.

**GROSS INCOME FROM INTEREST.** Gross income from interest includes all interest received upon bonds or other securities held for sale or otherwise, excepting only direct obligations of the Federal government and of the State of Washington. No deduction is allowed for interest paid out even though such interest may have been paid to banks, clearing houses or others upon amounts borrowed to carry debit balances of customers' margin accounts.

Interest accrued upon bonds or other securities sold shall be included in gross income where such interest is carried in an interest account and not as part of the selling price. Conversely, interest accrued upon bonds or other securities at the time of purchase may be deducted from gross income where such interest is carried in an interest account and not as a part of the purchase price.

**GROSS INCOME FROM COMMISSIONS.** Gross income from commissions is the amount received as commissions upon transactions for the accounts of customers over and above the amount paid to other established security houses associated in such transactions: **PROVIDED, HOWEVER,** That no deduction or offset is allowed on account of salaries or commissions paid to salesmen or other employees.

**GROSS INCOME FROM TRADING.** Gross income from trading is the amount received from the sale of stocks, bonds and other securities over and above the cost or purchase price of such stocks, bonds and other securities. In the case of short sales gross earnings shall be reported in the month during which the transaction is closed, that is, when the purchase is made to cover such sales or the short sale contract is forfeited.

**GROSS INCOME FROM ALL OTHER SOURCES.** Gross income from all other sources includes all income received by the taxpayer, other than from interest, commissions and trading, such as dividends upon stocks, fees for examinations, fees for reorganizations, etc.

**SERVICES ((WITHIN)) INSIDE AND ((WITHOUT)) OUTSIDE THE STATE-APPORTIONMENT.** Stockbrokers and security houses rendering services and maintaining places of business both ((within)) inside and ((without)) outside the state may, in computing tax, apportion to this state that portion of the gross income which is derived from services rendered ((within)) or activities conducted inside this state. Where such apportionment cannot be made accurately by separate accounting methods, the taxpayer shall apportion to this state that portion of his total income which the cost of doing business ((within)) inside the state bears to the total cost of doing business both ((within)) inside and ((without)) outside the state.

((Revised June 1, 1970.))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-163 ~~((RULE 163))~~ **INSURANCE COMPANIES, INCLUDING SURETY COMPANIES, FRATERNAL BENEFIT SOCIETIES, FRATERNAL FIRE INSURANCE ASSOCIATIONS**

**AND BENEFICIARY CORPORATIONS OR SOCIETIES.** The provisions of the business and occupation tax do not apply to:

1. Any person with respect to insurance business upon which a tax based on gross premiums is paid to the State of Washington. (RCW 82.04.320.) It should be noted, however, that the statute provides expressly that this exemption does not extend to "any person engaging in the business of representing any insurance company, whether as general or local agent or acting as broker for such companies," or to "any bonding company . . . with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor." In addition, the exemption does not apply to any business engaged in by an insurance company other than its insurance business.

2. Fraternal benefit societies or fraternal fire insurance associations as described in chapter 48.36 RCW, and beneficiary corporations or societies organized under and existing by virtue of Title 24 RCW, if such beneficiary corporations or societies provide in their by-laws for the payment of death benefits. This exemption, however, is limited to gross income from premiums, fees, assessments, dues or other charges directly attributable to the insurance or death benefits provided by such persons.

#### RETAIL SALES TAX AND USE TAX

Insurance companies are ~~((not entitled to any exemptions under))~~ subject to the retail sales tax or ((under the)) use tax((, and the normal rules apply to them)) upon retail purchases or articles acquired for their own use.

((Revised January 1, 1960.))

**AMENDATORY SECTION** (Amending Order ET 73-1, filed 11/2/73)

WAC 458-20-165 ~~((RULE 165))~~ **LAUNDRIES, DRY CLEANERS, LAUNDRY AGENTS, SELF SERVICE LAUNDRIES AND DRY CLEANERS.**

**LAUNDRIES, DRY CLEANERS, LAUNDRY AGENTS, SELF SERVICE LAUNDRIES AND DRY CLEANERS**

The term "laundry or dry cleaning business" applies to (1) the business of operating a plant or establishment for laundering, cleaning, dyeing, pressing and incidentally repairing such articles as clothing, linens, bedding, towels, curtains, drapes, rugs, etc.; (2) so-called "laundrettes," "washettes," "cleanettes" or similar self service businesses wherein laundry or dry cleaning facilities are provided for hire; it includes the operation of both coin and noncoin operated equipment, and (3) one who, under his own name, operates a place of business or pickup and delivery system for the collection and distribution of such articles, holding himself out to the public as performing such services, even though such person owns no plant and contracts with another for a part or all of the services rendered. This does not apply, however, to a person holding himself out as an agent for a particular laundry or dry cleaning plant.

The term "laundry agent" applies to any person who, under his own name, operates a place of business or pickup and delivery system for the collection and distribution of articles to be laundered, cleaned, dyed or pressed, holding himself out as agent for some particular establishment and acting as an independent contractor rather than as an employee.

The term "laundry or linen supply service" means the business of contracting to provide customers with a supply of clean linen, uniforms, towels, etc., whether ownership of such property is in the person operating the laundry or linen supply service or in the customer. Such services may include the providing of cabinets and other toilet equipment, paper towels, soap and similar consumable supplies.

### BUSINESS AND OCCUPATION TAX

**RETAILING.** Persons operating laundry or dry cleaning businesses, including self service or coin operated laundry or dry cleaning businesses, but not including coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants, are taxable under the Retailing classification upon the gross proceeds of sales which are subject to the retail sales tax as hereinafter provided, without any deduction on account of commissions allowed or amounts paid to another for the performance of all or part of the laundry or dry cleaning service rendered.

Persons operating self service or coin operated laundries or dry cleaning businesses are taxable under the Retailing classification upon the gross proceeds of sales of starch, soap, blueing or any other article sold to customers.

Laundries in Washington which provide linen supply services are making retail sales in this state even though their customers may be located outside this state. Gross income from such services is subject to tax because the charge is for laundering which takes place in this state, rather than being a true rental of property (uniforms, linen, etc.) to nonresidents.

**WHOLESALE.** Tax is due under the Wholesaling classification upon the gross proceeds of sales derived from laundry or dry cleaning services rendered for other laundry and dry cleaning establishments.

**SERVICE AND OTHER ACTIVITIES.** Persons operating coin operated laundry facilities which are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants are taxable under Service and Other Activities on the gross income from such facilities. Laundry agents are taxable under this classification upon the gross commissions received by them. Nonprofit associations composed exclusively of nonprofit hospitals are taxable under the Service and Other Activities classification upon laundry services to such members.

### RETAIL SALES TAX

Laundry and dry cleaning businesses (including so-called "launderettes," "washettes," "cleanettes" and self service or coin operated laundries or dry cleaners), laundry agents and persons operating laundry or linen supply

services are required to collect the retail sales tax upon the total charge made to the customer for laundry and dry cleaning service or laundry supply service rendered by them. The tax is not applicable to gross receipts from coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants.

Laundries, dry cleaning businesses and laundry agents who pay agency commissions or maintain commission drivers must account for the retail sales tax upon such operations as follows:

1. Where agency commissions are allowed hotels, apartments, etc., on laundry or dry cleaning done for their guests, the retail sales tax must be collected by the laundry or dry cleaner upon the full retail charge to the final consumer.

2. Commission drivers operating in the name of the laundry or cleaning establishment must collect the retail sales tax on the total charge made to the customer, remitting the same on each settlement to the plant, which in turn is responsible for the payment of the tax to the state.

Sales by supply houses to laundries, dry cleaners and persons operating laundry or linen supply services of soaps, cleaning solvents and other articles or substances which are used in rendering a laundry, laundry supply or cleaning service are retail sales and are subject to the retail sales tax. Sales to such persons of dyes, starches and similar articles or substances, the primary purpose of which is to become ingredients of the articles cleaned, are sales at wholesale and are not subject to the retail sales tax. Similarly, sales to persons operating laundry or linen supply services of linen, uniforms, towels, cabinets, hand soap and similar property rented or supplied to customers as a part of the service rendered are wholesale sales. Sales by supply houses to laundries, dry cleaners and operators of laundry or linen supply services of equipment and supplies such as machinery, hand tools, spotting brushes, stationery, etc., are retail sales and the retail sales tax must be collected thereon.

Generally, sales by supply houses to persons operating self service or coin operated laundries, of soaps or other articles which are furnished by such persons to their customers, the charge for which is included within the charge for use of facilities, are wholesale sales, and supply houses need not collect the retail sales tax thereon upon receipt of a resale certificate from the customer. However, sales of such supplies to persons operating coin operated laundry facilities which are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants are retail sales upon which the retail sales tax must be collected. Sales to all operators of laundry or dry cleaning establishments of equipment such as washing machines, ironers, furniture, etc., are retail sales subject to the sales tax.

AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-166 ~~((RULE 166))~~ HOTELS, MOTELS, BOARDING HOUSES, ROOMING HOUSES, RESORTS, SUMMER CAMPS, TRAILER

CAMPS, ETC. A hotel, motel, boarding house, rooming house, apartment hotel, resort lodge, auto or tourist camp, and bunkhouse, as used in this ruling, includes all establishments which are held out to the public as an inn, hotel, public lodging house, or place where sleeping accommodations may be obtained, whether with or without meals or facilities for preparing the same. The foregoing does not include establishments in the business of renting real estate, such as apartments, nor does it include hospitals, sanitariums, nursing homes, rest homes, and similar institutions. Further, the foregoing does not include private lodging houses, dormitories, bunkhouses, etc., operated by or on behalf of business and industrial firms solely for the accommodation of employees of such firms, and which are not held out to the public as a place where sleeping accommodations may be obtained. The terms do not include guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, outdoor living, etc.

A boarding house, as used in this ruling, is an establishment selling meals on the average to five or more persons, exclusive of members of the immediate family. Where meals are furnished to less than five persons, exclusive of members of the immediate family, the establishment will not be considered as engaging in the business of operating a boarding house.

A trailer camp as used in this ruling is an establishment making a charge for the rental of space to transients for locating or parking house trailers, campers, mobile homes, tents and the like which provide sleeping or living accommodations for the occupants. Additional charges for utility services will be deemed part of the charge made for the rental.

It will be presumed that the above establishments are conferring a license to use real estate, as distinguished from a rental of real estate, where the occupant is a transient. Conversely, where the occupant who receives lodging is or has become a nontransient, it will be conclusively presumed that the occupancy is under a rental or lease of real property.

Where lodging is furnished a transient, as that term is hereinafter defined, the charge therefor is subject to the retail sales tax and to the business and occupation tax under the Retailing classification. Where the lodging is furnished a nontransient, the transaction is deemed a rental of real estate and is exempt from tax.

The term "transient" as used in this rule means: Any guest, resident, or other occupant to whom lodging and other services are furnished under a license to use real property and who does not continuously occupy the premises for a period of one month. Where such occupant remains in continuous occupancy for more than one month, he shall be deemed a transient as to his first month of occupancy, unless he has contracted in advance to remain one month. In cases where such person has so contracted in advance and does so remain in continuous occupancy for one month, he will be deemed a nontransient from the start of his occupancy.

An occupant does not become entitled to a refund of retail sales tax paid for lodging as a transient by reason

of having remained one month and having thereby qualified as a nontransient.

The tax liability of hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc., is as follows:

### BUSINESS AND OCCUPATION TAX

**RETAILING.** Amounts derived from the charge made to transients for the furnishing of lodging; charges for such services as the rental of radio and television sets and the rental of rooms, space and facilities not for lodging, such as ballrooms, display rooms, meeting rooms, etc., and including automobile parking or storage; also amounts derived from the sale of tangible personal property at retail are taxable under this classification. See "retail sales tax" below for a more detailed explanation of the charges included herein as retailing.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Taxable under this classification are amounts derived from the rental of sleeping accommodations by private lodging houses, and by dormitories, bunkhouses, etc., operated by or on behalf of business and industrial firms and which are not held out to the public as a place where sleeping accommodations may be obtained; commissions received from acting as a laundry agent for guests (see WAC 458-20-165) and commissions received for the use of telephone facilities. Summer camps, guest ranches and similar establishments making an unsegregated charge for meals, lodging, instruction and the use of recreational facilities must report the gross income from such charges under this classification. This classification is also applicable to gross income from charges for the use of coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants. (See WAC 458-20-165 for information regarding the tax liability of laundry services generally.)

Charges for lodging and related services described above are subject to tax even though they may be denominated or characterized as membership fees or dues.

### RETAIL SALES TAX

All sales and rentals of tangible personal property by such persons are subject to the retail sales tax.

The charge made for the furnishing of lodging and other services to transients is subject to the retail sales tax. Included is the charge made by a trailer camp for the furnishing of space and other facilities. Charges for automobile parking and storage are also subject to the retail sales tax.

Except as to guest ranches and summer camps as described herein, when a lump sum is charged for lodging to nontransients and for meals furnished, the retail sales tax must nevertheless be paid upon the fair selling price of such meals, and unless accounts are kept showing such fair selling price, the tax will be computed upon double the cost of the meals served; and the cost shall include the price paid for food and drinks served, the cost of preparing and serving meals, and all other costs incidental thereto, including an appropriate portion of



overhead expenses. The retail sales tax is not applicable to charges for the use of coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants.

All sales of tangible personal property to such persons, except such property as is to be resold as tangible personal property are subject to the retail sales tax. In this regard, all sales of tangible personal property for use in the furnishing of lodging and related services are subject to the retail sales tax, the charge made for lodging being for services rendered and not for the sale of any tangible property as such; included are items such as soap, towels, linens, laundry, laundry supply services and furnishings. See WAC 458-20-244 (Rule 244) for sales to persons operating guest ranches and summer camps of food supplies for use in the preparation of meals served to guests when such persons make an unsegregated charge for meals, lodging, and services and report such charges under the classification Service and Other Activities as herein provided.

((Revised April 28, 1978.  
Effective July 1, 1978:))

#### AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-168 ~~((RULE 168))~~ HOSPITALS. The term "hospital" means only institutions defined as hospitals in chapter 70.41 RCW. The term "nursing home" means only institutions defined as nursing homes in chapter ~~((81.51))~~ 18.51 RCW.

#### BUSINESS AND OCCUPATION TAX

The gross income of hospitals for medical services is subject to business and occupation tax under the Service and Other Activities classification. The Retailing business and occupation tax applies to sales of ~~((drugs, medicines, eye glasses, lenses, devices, orthopedic appliances, and similar articles, when))~~ tangible personal property other than prescription drugs sold and billed ~~((and accounted for))~~ separately from hospital services rendered.

In computing business tax liability of hospitals, there may be deducted from the measure of the tax the following:

1. Amounts derived as compensation for services rendered or to be rendered to patients or from sales of prescription drugs as defined by RCW 82.08.0281 furnished as an integral part of services rendered to patients by a hospital as defined in chapter 70.41 RCW when such hospital is operated by the United States of America or any of its instrumentalities or by the State of Washington or any of its political subdivisions.

2. Amounts derived as compensation for services rendered to patients or from sales of prescription drugs as defined by RCW 82.08.0281 furnished as an integral part of services rendered to patients by a hospital as defined in chapter 70.41 RCW when such hospital is operated as a nonprofit corporation but only if no part of the net earnings received by such an institution inures, directly or indirectly, to any person other than the institution entitled to deduction hereunder.

No deduction will be allowed under "2" above, unless written evidence be submitted to the Department of Revenue showing that the hospital building is entitled to exemption from taxation under the property tax laws of this state.

In computing business tax liability of nursing homes and homes for unwed mothers there may be deducted from the measure of tax the following. Amounts derived as compensation for services rendered to patients by nursing homes and homes for unwed mothers operated as religious or charitable organizations but only if no part of the net earnings received by such nursing homes or homes for unwed mothers inures, directly or indirectly, to any person other than the institution entitled to deduction hereunder.

Persons operating hospitals, nursing homes, convalescent homes, clinics, rest homes, health resorts and similar institutions which are not operated as above provided are taxable under the classification Service and Other Activities upon the gross income received from personal or professional services.

In computing tax liability there may be deducted from gross income so much thereof as was derived from bona fide contributions, donations and endowment funds. (See WAC 458-20-114.)

#### RETAIL SALES TAX

Gross retail sales by hospitals which are subject to Retailing business tax, as provided above, are subject to retail sales tax. However, sales of drugs, medicines, prescription lenses, orthotic devices, medical oxygen, or other substances, prescribed by medical practitioners are deductible from gross retail sales where the written prescription bearing the signature of the issuing medical practitioner and the name of the patient for whom prescribed is retained, and such sales are separately accounted for. Also deductible are sales of prosthetic devices and ostomic items whether or not prescribed. See WAC 458-20-188.

Sales of medical supplies, equipment, and consumables of the like, but excluding prosthetic devices and ostomic items, to hospitals and nursing homes are subject to the retail sales tax, irrespective of whether or not such hospitals or nursing homes are subject to the business tax.

(For tax liability of hospitals on sales of meals, see WAC 458-20-119 and 458-20-244.)

((Revised April 28, 1978.  
Effective July 1, 1978:))

#### AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-169 ~~((RULE 169))~~ RELIGIOUS, CHARITABLE, BENEVOLENT, NONPROFIT SERVICE ORGANIZATIONS, AND SHELTERED WORKSHOPS. Religious, charitable, benevolent, and nonprofit service organizations are subject to the excise taxes imposed by the Revenue Act of 1935 with the following exceptions only:

Religious, charitable, benevolent, and nonprofit service organizations serving meals for fund raising purposes are not engaged in the business of making sales at retail and

are not required to collect the retail sales tax upon such sales, nor pay the business and occupation tax, unless such meals are served more frequently than once every two weeks. Religious, charitable, benevolent, and non-profit service organizations conducting bazaars or rummage sales who are not generally engaged in the business of making sales at retail (~~and~~) are not required to collect the retail sales tax nor pay the business and occupation tax where such bazaars or rummage sales are conducted (~~intermittently~~) no more than twice per year and do not extend over a period of more than two days each, if the gross receipts from each such bazaar or rummage sale is \$1,000 or less. Similarly, when such organizations make retail sales in the course of annual fund raising drives, or make such sales through concessions operated intermittently and for short periods of time for the support of various benevolent, athletic, recreational, or cultural programs, the retail sales tax and business and occupation tax need not be accounted for.

However, in every case where such organizations conduct business activities other than as outlined above, the retail sales tax and business and occupation tax are fully applicable to the gross sales made and merchandise may be purchased for resale without paying the retail sales tax by furnishing vendors with resale certificates as prescribed in published WAC 458-20-102.

**SHELTERED WORKSHOPS.** The gross income received by nonprofit organizations from the operation of "sheltered workshops" is exempt from the business and occupation tax. "Sheltered workshops" is defined by the law to mean "rehabilitation facilities, or that part of rehabilitation facilities, where any manufacture or handiwork is carried on and which is operated for the primary purpose of (1) providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or (2) providing evaluation and work adjustment services for handicapped individuals."

((Revised April 28, 1978.  
Effective July 1, 1978.))

**HEALTH OR SOCIAL WELFARE SERVICES.** In computing business tax there may be deducted amounts received from the United States or any instrumentally thereof or from the state of Washington or any municipal corporation or political subdivision thereof as compensation for, or to support, health or social welfare services rendered by a health or social welfare organization or by a municipal corporation or political subdivision.

The term "health or social welfare organization" means an organization which renders health or social welfare services as defined below, which is a not-for-profit corporation under chapter 24.03 RCW and which is managed by a governing board of not less than eight individuals none of whom is a paid employee or the organization or which is a corporation sole under chapter 24.12 RCW. In addition a corporation in order to be

exempt under RCW 82.04.4297 shall satisfy the following conditions:

(a) No part of its income may be paid directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the corporation in accordance with its purposes and bylaws;

(b) Salary or compensation paid to its officers and executives must be only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the public service of the state;

(c) Assets of the corporation must be irrevocably dedicated to the activities for which the exemption is granted and, on the liquidation, dissolution, or abandonment by the corporation, may not inure directly or indirectly to the benefit of any member or individual except a nonprofit organization, association, or corporation which also would be entitled to the exemption;

(d) The corporation must be duly licensed or certified where licensing or certification is required by law or regulation;

(e) The amounts received qualifying for exemption must be used for the activities for which the exemption is granted;

(f) Services must be available regardless of race, color, national origin, or ancestry; and

(g) The director of revenue shall have access to its books in order to determine whether the corporation is entitled to this exemption.

The term "health or social welfare services" includes and is limited to:

(a) Mental health, drug, or alcoholism counseling or treatment;

(b) Family counseling;

(c) Health care services;

(d) Therapeutic, diagnostic, rehabilitative, or restorative services for the care of the sick, aged, or physically, developmentally, or emotionally-disabled individuals;

(e) Activities which are for the purpose of preventing or ameliorating juvenile delinquency or child abuse, including recreational activities for those purposes;

(f) Care of orphans or foster children;

(g) Day care of children;

(h) Employment development, training, and placement; and

(i) Legal services to the indigent.

**AMENDATORY SECTION** (Amending Order ET 71-1, filed 7/22/71)

WAC 458-20-170 ~~((RULE 170))~~ CONSTRUCTING AND REPAIRING OF NEW OR EXISTING BUILDINGS OR OTHER STRUCTURES UPON REAL PROPERTY.

#### DEFINITIONS

As used herein:

The term "prime contractor" means a person engaged in the business of performing for consumers, (~~contracts for~~) the constructing, repairing, decorating or improving of new or existing buildings or other structures under, upon or above real property, either for the entire work or for a specific portion thereof. The term includes persons who rent or lease equipment to property owners

for use in respect to constructing, repairing, etc., buildings or structures upon such property, when the equipment is operated by the lessor.

The word "subcontractor" means a person engaged in the business of performing a similar service for persons other than consumers, either for the entire work or for a specific portion thereof. The term includes persons who rent or lease equipment to prime contractors or subcontractors for use in respect to constructing, repairing, etc., when such equipment is operated by the lessor. When equipment or other tangible personal property is rented without an operator to contractors, subcontractors or others, the transaction is a sale at retail (see RCW 82.04.040 and 82.04.050).

The terms "prime contractor" and "subcontractor" include persons performing labor and services in respect to the moving of earth or clearing of land, cleaning, fumigating, razing, or moving of existing buildings or structures even though such services may not be done in connection with a contract involving the constructing, repairing, or altering of a new or existing building or structure. The terms also include persons constructing streets, roads, highways, etc., owned by the state of Washington.

The term "buildings or other structures" means everything artificially built up or composed of parts joined together in some definite manner and attached to real property. It includes not only buildings in the general and ordinary sense, but also tanks, fences, conduits, culverts, railroad tracts, tunnels, overhead and underground transmission systems, monuments, retaining walls, piling and privately owned bridges, trestles, parking lots, and pavements for foot or vehicular traffic, etc.

The term "constructing, repairing, decorating or improving of new or existing buildings or other structures," in addition to its ordinary meaning, includes the installing or attaching of any article of tangible personal property in or to real property, whether or not such personal property becomes a part of the realty by virtue of installation, the clearing of land and the moving of earth, and the construction of streets, roads, highways, etc., owned by the state of Washington. The term includes the sale of or charge made for all service activities rendered in respect to such constructing, repairing, etc., regardless of whether or not such services are otherwise defined as "sale" by RCW 82.04.040 or "sales at retail" by RCW 82.04.050. Hence, for example, such service charges as engineering fees, architectural fees or supervisory fees are within the term when the services are included within a contract for the construction of a building or structure. The fact that the charge for such services may be shown separately in bid, contract or specifications does not establish the charge as a separate item in computing tax liability.

**SPECULATIVE BUILDERS.** As used herein the term "speculative builder" means one who constructs buildings for sale or rental upon real estate owned by him(, and). The attributes of ownership of real estate for purposes of this rule include but are not limited to the following: 1. The intentions of the parties in the transaction under which the land was acquired; 2. the person who paid for the land; 3. the person who paid for

improvements to the land; 4. the manner in which all parties, including financiers, dealt with the land. The terms "sells" or "contracts to sell" include any agreement whereby an immediate right to possession or title to the property vests in the purchaser.

Amounts derived from the sale of real estate are exempt from the business and occupation tax. (RCW 82.04.390). Consequently, the proceeds of sales by speculative builders of completed buildings are not subject to such tax. Neither does the sales tax apply to such sales, since such a sale involves no charge made for construction for a consumer but the price paid is for the sale of real estate.

However, when a speculative builder sells or contracts to sell property upon which he is presently constructing a building, all construction done subsequent to the date of such sale or contract constitutes a retail sale and that portion of the sales price allocable to construction done after the agreement shall be taxed accordingly. Consequently the builder must pay business and occupation tax under the Retailing classification on that part of the sales price attributable to construction done subsequent to the agreement, and shall also collect sales tax from the buyer on such allocable part of the sales price.

Speculative builders must pay sales tax upon all materials purchased by them and on all charges made by their subcontractors. Deductions for such tax paid with respect to materials used or charges made for that part of the construction done after the contract to sell the building should be claimed by the speculative builder on his tax returns in accordance with WAC 458-20-102, subheading Purchases for Dual Purposes.

Persons, including corporations, partnerships, sole proprietorships, and joint ventures, among others who perform construction upon land owned by their corporate officers, shareholders, partners, owners, co-venturers, etc., are constructing upon land owned by others and are taxable as sellers under this rule, not as "speculative builders."

#### BUSINESS AND OCCUPATION TAX

Prime contractors are taxable under the Retailing classification, and subcontractors under the Wholesaling classification upon the gross contract price.

Where no gross contract price is stated in any contract or agreement between the builder and the property owner, then the measure of business and occupation tax is the total amount of construction costs, including any charges for licenses, fees, permits, etc., required for the construction and paid by the builder.

#### RETAIL SALES TAX

Prime contractors are required to collect from consumers the retail sales tax measured by the full contract price. Where no gross contract price is stated, the measure of sales tax is the total amount of construction costs including any charges for licenses, fees, permits, etc., required for construction and paid by the builder.

The retail sales tax does not apply to charges made for janitorial services nor for the mere leveling of land used in commercial farming or agriculture. The tax does

apply, however, in respect to contracts for cleaning septic tanks or the exterior walls of buildings, as well as to earth moving, land clearing and the razing or moving of structures, whether or not such services are performed as incidents of a contract to construct, repair, decorate, or improve buildings or structures.

Sales to prime contractors and subcontractors of materials such as concrete, tie rods, lumber, finish hardware, etc., which become part of the structure being built or improved are sales for resale and are not subject to the retail sales tax. Sales of form lumber to such contractors are sales for resale provided that such lumber is used or to be used first by such persons for the molding of concrete in a single contract, project or job and the form lumber is thereafter incorporated into the product of that same contract project or job as an ingredient or component thereof. Sales of form lumber not so incorporated as an ingredient or component are sales at retail.

The retail sales tax applies upon sales and rentals to prime contractors and subcontractors of tools, machinery and equipment, and consumable supplies, such as hand and machine tools, cranes, air compressors, bulldozers, lubricating oil, sandpaper and form lumber which are primarily for use by the contractor rather than for resale as a component part of the finished structure.

The retail sales tax applies upon sales to speculative builders of all tangible personal property, including building materials, tools, equipment and consumable supplies and upon sales of labor, services and materials to speculative builders by independent contractors.

USE TAX

The use tax applies generally to the use by prime contractors and subcontractors of tools, machinery, equipment and consumable supplies acquired by them primarily for their own use and upon which the retail sales tax has not been paid. This includes equipment and supplies purchased in a foreign state for use or consumption in performing contracts in this state. The use tax applies generally to the use by speculative builders of all tangible personal property, including building materials, purchased or acquired by them without payment of the retail sales tax (see also WAC 458-20-178).

AMENDATORY SECTION (Amending Order ET 71-1, filed 7/22/71)

WAC 458-20-172 ~~((RULE 172))~~ CLEARING LAND, MOVING EARTH, CLEANING, FUMIGATING, RAZING OR MOVING EXISTING BUILDINGS, AND JANITORIAL SERVICES. Persons engaged in performing well drilling, contracts for the grading or clearing of land or the moving of earth, and which do not involve the building, repairing or improving of any streets, roads, etc. which are owned by a municipal corporation or political subdivision of the state or by the United States (See WAC 458-20-171); and persons engaged in performing contracts which involve the cleaning, fumigating, razing or moving of existing buildings or structures and persons performing janitorial services are taxable as follows:

BUSINESS AND OCCUPATION TAX

Taxable under the classification Retailing upon gross income from contracts to perform such services for consumers, but excluding gross income from contracts providing solely for the performance of janitorial services the mere core drilling of or testing of soil samples, or the mere leveling of land for agricultural purposes.

Taxable under the classification Wholesaling—All Others upon gross income from subcontracts to perform such services for resale.

Taxable under the classification Service and Other Activities upon gross income from contracts to perform janitorial services the mere core drilling of or testing of soil samples, or the mere leveling of land for agricultural purposes.

The term "janitorial services" includes activities performed regularly and normally by commercial janitor service businesses. Generally, these activities include the washing of interior and exterior window surfaces, floor cleaning and waxing, the cleaning of interior walls and woodwork, the cleaning in place of rugs, drapes and upholstery, dusting, disposal of trash, and cleaning and sanitizing bathroom fixtures. The term "janitorial services" does not include, among others, cleaning the exterior walls of buildings, the cleaning of septic tanks, special clean up jobs required by construction, fires, floods, etc., painting, papering, repairing, furnace or chimney cleaning, snow removal, sandblasting, or the cleaning of plant or industrial machinery or fixtures.

RETAIL SALES TAX

Persons engaged in performing contracts for the grading or clearing of land, the moving of earth or the cleaning, fumigating, razing or moving of existing buildings or structures must collect the retail sales tax upon the full contract price when the work is performed for consumers. The retail sales tax is not applicable to charges for janitorial services or the mere leveling of land for agricultural purposes.

The retail sales tax applies upon the sales to such contractors of equipment and supplies used or consumed in the performance of such contracts and which are not resold as a component part of the work.

USE TAX

The use tax applies to the ~~((use))~~ use by such contractors of equipment and supplies upon which the retail sales tax has not been paid.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-173 ~~((RULE 173))~~ INSTALLING, CLEANING, REPAIRING OR OTHERWISE ALTERING OR IMPROVING PERSONAL PROPERTY OF CONSUMERS.

BUSINESS AND OCCUPATION TAX

RETAILING. Persons installing, cleaning, decorating, beautifying, repairing or otherwise altering or improving tangible personal property of consumers or for consumers are taxable under the Retailing classification

upon the gross proceeds received from sales of tangible personal property and the rendition of services.

**WHOLESALE.** Persons who sell tangible personal property to, or render any of the above services for others than consumers, are taxable under the Wholesaling classification upon the gross proceeds of sales received therefrom.

There must be included within gross amounts reported for tax all fees for services rendered and all charges recovered for expenses incurred in connection therewith, such as transportation costs, hotel, restaurant, telephone and telegraph charges, etc.

### RETAIL SALES TAX

Persons engaged in the business of installing, cleaning, decorating, beautifying, repairing or otherwise altering or improving tangible personal property of consumers or for consumers are required to collect the retail sales tax upon the total charge made for the rendition of such services, even though no tangible personal property in the form of materials or supplies is sold or used in connection with such services. Where tangible personal property in the form of materials and supplies is sold or used in connection with such services, the retail sales tax applies to the total charges made for the sale of the materials and supplies and the services rendered in connection therewith.

The following are illustrative of services upon which the retail sales tax applies to the total charge made to consumers:

- Laundering, dyeing and cleaning;
- Automobile repairing, washing and painting;
- Boat repairing (see WAC 458-20-175 and 458-20-176 for certain exemptions); Shoe repairing and shining;
- Altering or repairing wearing apparel.

In general, the repairing of any personal property, such as radios, refrigerators, machines, watches and jewelry and other articles.

The retail sales tax does not apply to sales to such persons of materials which are resold as a part of the articles of tangible personal property being repaired, altered or improved. Therefore, upon giving a resale certificate the retail sales tax will not apply to purchases such as:

1. Parts or paint by an automotive repairman;
2. Lumber, chandlery, etc., by a boat repairman;
3. Shoe findings, thread, nails, polish and dyes by a shoe repairman;
4. Solder, wire, condensers, etc., by a radio or television repairman.

On the other hand the retail sales tax does apply to the purchase of all other supplies which may be consumed and utilized by such persons in the rendition of such services, such as fuel, lubricant, machines, hand tools, stationery and other supplies and equipment.

**REPAIRS FOR OUT-OF-STATE PERSONS.** Persons residing outside this state may ship into this state articles of tangible personal property for the purpose of having the same repaired, cleaned or otherwise altered, and thereafter returned to them. The retail sales tax is not applicable to the charge made for labor and/or materials, provided the seller, as a requirement of the

agreement, delivers the property to the purchaser at a point outside this state or delivers the property to a common or bona fide private carrier consigned to the purchaser at a point outside this state. Proof of exempt sales will be the same as that required for sales of tangible personal property in interstate commerce. WAC 458-20-193, Part A. No deduction is allowed, however, under the business and occupation tax.

~~((Revised June 1, 1965:))~~

For taxability of warranty, service, or maintenance contracts, see WAC 458-20-107.

**AMENDATORY SECTION** (Amending Order ET 71-1, filed 7/22/71)

WAC 458-20-174 ~~((RULE 174))~~ SALES ~~((OF))~~ TO MOTOR CARRIERS OPERATING IN INTERSTATE OR FOREIGN COMMERCE OF MOTOR VEHICLES, TRAILERS, PARTS, ETC.

### BUSINESS AND OCCUPATION TAX

In computing tax liability under the Retailing classification, persons engaged in the business of selling motor vehicles, trailers, parts and accessories, and persons engaged in the business of installing, cleaning, repairing or otherwise altering or improving such vehicles or parts are not permitted any deduction by reason of the fact that such sales or services are made to or for persons for use in conducting interstate or foreign commerce. Insofar as concerns the tax liability of vendors of such property or services it is immaterial that the purchaser may be entitled to a statutory exemption from payment of the retail sales tax.

### RETAIL SALES TAX

1. SALES OF MOTOR VEHICLES AND TRAILERS. Under RCW ~~((82-08-030(12)))~~ 82.08.0263 of the law, sales of motor vehicles and trailers to be used for the purpose of transporting therein persons or property for hire in interstate or foreign commerce whether such use is by the owner or whether such motor vehicles and trailers are leased to the user with or without driver, are not subject to the retail sales tax when delivery is made to the purchaser in this state: PROVIDED, both of the following requirements are met:

a. The purchaser or user is the holder of a carrier permit issued by the Interstate Commerce Commission; and

b. Said vehicle will ~~((first))~~ move upon the highways of this state from the point of delivery in this state to a point outside the state under the authority of a ~~((one=transit))~~ trip permit issued by the director of motor vehicles pursuant to the provisions of RCW ~~((46-16-100))~~ 46.16.160.

In order to qualify for this exemption from the retail sales tax such buyers must furnish to their vendors the number of the permit issued to the carrier by the Interstate Commerce Commission and must have affixed to the vehicle before it leaves the premises of the dealer the necessary ~~((one=transit))~~ trip permit. In addition, and as evidence of the exempt nature of such sales, the seller is

required to obtain from the buyer an exemption certificate, to which he must append his own certification, all reading substantially to the following effect:

EXEMPTION CERTIFICATE

The undersigned hereby certifies that is is the holder of carrier permit No. . . . ., issued by the Interstate Commerce Commission; that the vehicle this date purchased from you being a (specify truck or trailer and make) . . . . ., Motor No. . . . .; Serial No. . . . ., will ((first)) move on the highways of this state from (point of origin in state) to (out of state destination) . . . . ., under the authority of a ((one-transit)) trip permit dated . . . . ., issued by the director of motor vehicles through the agency of the Washington State Patrol Office located at . . . . .; and that the sale of this vehicle is entitled to exemption from the Retail Sales Tax under the provisions of RCW ((82.08.030(12))) 82.08.0263.

Dated . . . . .  
. . . . .  
(name of carrier-purchaser)  
By . . . . .  
(title)  
. . . . .  
(address)

CERTIFICATE OF DEALER

I hereby certify that upon the delivery of the above described vehicle to said purchaser there was affixed thereto ((one-transit)) trip permit No. . . . ., and that the same authorized the transit of this vehicle between the points of origin and destination as hereinabove set forth.

. . . . .  
(name of dealer)  
. . . . .  
(title)

In all other cases where the purchaser takes delivery of the vehicle in this state the retail sales tax is applicable to the sale and must be collected from the purchaser.

2. SALES OF COMPONENT PARTS OF MOTOR VEHICLES AND TRAILERS AND CHARGES FOR REPAIRS, ETC. RCW ((82.08.030(11))) 82.08.0262 exempts from the application of the retail sales tax sales of tangible personal property which becomes a component part (as that term is hereinafter defined) of motor vehicles and trailers whether owned by or leased with or without drivers and used by the holder of a carrier permit issued by the Interstate Commerce Commission authorizing transportation by motor vehicle across the boundaries of this state, in the course of constructing, repairing, cleaning, altering, or improving the same, also sales of or charges made for labor and services rendered in respect to such constructing, repairing, cleaning, altering, or improving. In applying this statutory exemption it is important that both sellers and buyers notice the distinction between this and the exemption provided for in RCW ((82.08.030(12))) 82.08.0263 of the law (see 1 above). This exemption is not open to all motor

carriers operating under a permit issued by the Interstate Commerce Commission, but only to those whose permits authorize actual transportation across the state boundaries.

The term "component part" is construed to mean all tangible personal property which is attached to and becomes an integral part of the motor vehicle or trailer. It includes such items as motors, motor and body parts, batteries and tires. The term also includes spare parts which are designed and intended for ultimate attachment to the carrier vehicle. It does not include equipment or tools which may be used in connection with the operation of the truck or trailer as a carrier of persons or goods but which will not become permanently attached to and an integral part of the same, nor does it include consumable supplies, such as lubricants and ice.

Buyers claiming sales tax exemption under this statutory section are required to furnish to their vendors the number of the permit issued to the carrier by the Interstate Commerce Commission authorizing transportation across the boundaries of the state and, as evidence of the exempt nature of such sales, sellers must take from the buyer an exemption certificate reading in substance, as follows:

EXEMPTION CERTIFICATE

The undersigned hereby certifies that it is the holder of a carrier permit, No. . . . ., issued by the Interstate Commerce Commission authorizing transportation by motor vehicle across the boundaries of this state, and that the motor truck or trailer to be constructed, repaired, cleaned, altered, or improved by you, or to which the subject matter of this purchase is to become a component part, will be used in direct connection with the business of conducting interstate or foreign commerce by transporting persons or property for hire across the boundaries of this state; and that such sale and/or charges are exempt from the Retail Sales Tax under the provisions of RCW ((82.08.030(11))) 82.08.0262.

Dated . . . . .  
. . . . .  
(name of carrier-purchaser)  
(address)  
By . . . . .  
(title)

The retail sales tax does apply to the sale of all other accessories, supplies and equipment to motor carriers operating under permits authorizing transportation across the boundaries of the state.

Furthermore, the retail sales tax applies to the sale of all tangible personal property, irrespective of whether or not the same may be construed to be a "component part" of a truck or trailer, and the sale of or charge made for labor and services rendered in respect to the constructing, operating, cleaning, altering or improving of motor vehicles and trailers where the Interstate Commerce Commission permit held by the operator of such vehicles does not authorize transportation across the boundaries of this state.

The exemption certificates referred to in this rule must be retained by the seller in his files as a part of his

permanent records subject to audit by the Department of Revenue. As to any sales transactions claimed to be exempt from the retail sales tax under the provisions of ~~((section (11) or (12) of RCW 82.08.030 of the Revenue Act))~~ RCW 82.08.0262 and 82.08.0263, ~~((and))~~ where no exemption certificate has been secured and retained as required herein, or where the exemption certificate does not substantially comply with the essentials set out in the foregoing forms, the seller will bear the burden of proving its tax exempt status.

#### USE TAX

The use tax applies upon the actual use within this state of all articles of tangible personal property purchased at retail and upon the acquisition of which the retail sales tax has not been paid to this state, unless such use is exempt from use tax under the provisions of chapter 82.12 RCW. Pursuant to RCW ~~((82.12.030(4)))~~ 82.12.0254 the use tax does not apply to the following uses:

a. The use by the holder of a carrier permit issued by the Interstate Commerce Commission of any motor vehicle or trailer whether owned by or leased with or without driver to the permit holder and used in substantial part in the normal and ordinary course of the user's business for transporting persons or property for hire across the boundaries of this state if the first use ~~((of which))~~ within this state is actual use in conducting interstate or foreign commerce.

b. The use of tangible personal property which becomes a component part of any motor vehicle or trailer used by the holder of a carrier permit issued by the Interstate Commerce Commission authorizing transportation by motor vehicle across the boundaries of this state whether such motor vehicle or trailer is owned by or leased with or without driver to the permit holder.

c. The use of any motor vehicle or trailer while being operated under the authority of a ~~((one-transit))~~ trip permit issued by the director of motor vehicles pursuant to RCW ~~((46.16.100))~~ 46.16.160 and moving upon the highways from the point of delivery within this state to a point outside this state.

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-175 ~~((RULE 175))~~ PERSONS ENGAGED IN THE BUSINESS OF OPERATING AS A PRIVATE OR COMMON CARRIER BY AIR, RAIL OR WATER IN INTERSTATE OR FOREIGN COMMERCE. The term "private carrier" means every carrier, other than a common carrier, engaged in the business of transporting persons or property for hire.

The term "watercraft" includes every type of floating equipment which is designed for the purpose of carrying therein or therewith persons or cargo. It includes tow boats, but it does not include floating dry docks, dredges or pile drivers, or any other similar equipment.

The term "carrier property" means airplanes, locomotives, railroad cars or water craft, and component parts of the same.

The term "component part" includes all tangible personal property which is attached to and a part of carrier

property. It also includes spare parts which are designed for ultimate attachment to carrier property. The said term does not include furnishings of any kind which are not attached to the carrier property nor does it include consumable supplies. For example, it does not include, among other things, bedding, linen, table and kitchen ware, tables, chairs, ice for icing perishables or refrigerator cars or cooling systems, fuel or lubricants.

"Such persons," and "such businesses" mean the persons and businesses described in the title of this rule.

#### BUSINESS AND OCCUPATION TAX, PUBLIC UTILITY TAX

Persons engaged in such businesses are not subject to business tax or utility tax with respect to operating income received for transporting persons or property in interstate or foreign commerce. (See WAC 458-20-193.)

When such persons also engage in intrastate business activities they become taxable at the rates and in the manner stated in WAC 458-20-179, 458-20-181 and 458-20-193. For example, such persons are taxable under the Retailing business tax classification upon the gross proceeds of sales of tangible personal property, including sales of meals, when such sales are made within this state.

Persons selling tangible personal property to, or performing services for, others engaged in such businesses, are taxable to the same extent as they are taxable with respect to sales of property or services made to other persons in this state.

#### RETAIL SALES TAX

Sales of meals (including those sold to employees, see WAC 458-20-119) and retail sales of other tangible personal property, made by such persons, are subject to the retail sales tax when such sales are made within this state.

By reason of specific exemptions contained in RCW ~~((82.08.030(10) and (11) of the law))~~ 82.08.0261 and 82.08.0262 the retail sales tax does not apply upon the following sales:

1. Sales of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith property and persons for hire;

2. Sales of tangible personal property which becomes a component part of such carrier property in the course of constructing, repairing, cleaning, altering or improving the same;

3. Sales of or charges made for labor or services rendered with respect to the constructing, repairing, cleaning, altering or improving of such carrier property;

4. Sales of any tangible personal property other than the type referred to in 1 and 2 above, for use by the purchaser in connection with such businesses, provided that any actual use thereof in this state shall, at the time of actual use, be subject to the use tax.

Except as to sales of or charges made for labor or services rendered with respect to the constructing, repairing, cleaning, altering or improving of carrier property, the foregoing exemptions are limited to sales of tangible personal property. Hence the retail sales tax

applies upon the sales of or charges made for labor or services rendered in respect to (1) the installing, repairing, cleaning, altering, imprinting or improving of any other type of tangible personal property; and in respect to (2) the constructing, repairing, decorating or improving of new or existing buildings or other structures. Thus the retail sales tax applies upon the charge made for repairing within this state of such things as switches, frogs, office equipment, or any other property which is not carrier property. It also applies upon the charge made for laundering linen and bedding. The tax also applies upon the charge made for constructing buildings, such as depots, wharves and hangars, or for repairing, decorating or improving the same.

However, the cost of installing, repairing, cleaning, altering, imprinting or improving of tangible personal property prior to its initial use by the carrier is considered as part of the initial cost of the property involved and therefore exempt from the sales tax. Thus, for example, the treating of railroad ties prior to their initial use is considered as part of the original cost of the ties and therefore exempt from the sales tax under RCW ((82.08.030(10))) 82.08.0261.

**EXEMPTION CERTIFICATES REQUIRED.** Persons selling tangible personal property or performing services which come within any of the foregoing exemptions are required to obtain from the purchaser, or his authorized agent, a certificate evidencing the exempt nature of the transaction. This certificate must identify the operator of the carrier by name and by its Department of Revenue registration number, if registered, and if not registered, by address.

The certificate may be in blanket form—that is, may certify as to all future purchases, or individual certificates may be made for each purchase. Also the certificate may be incorporated in or stamped upon the purchase order.

The certificate should be in substantially the following form:

**EXEMPTION CERTIFICATE**

WE HEREBY CERTIFY that all the tangible personal property to be purchased from you will be for use in connection with our business of operating as a (private or common) carrier by (air, rail or water) in (interstate or foreign) commerce; that all (airplanes, locomotives, railroad cars or water craft) or component parts thereof, to be constructed, repaired, cleaned, altered or improved by you, will be used in conducting (interstate or foreign) commerce; and that all such sales are entitled to exemption from the Retail Sales Tax under the provisions of ((Section 19j or 19k (RCW 82.08.030(10) and (11)) of the Washington Revenue Act of 1935, as amended)) RCW 82.08.0261 and 82.08.0262.

Dated . . . . ., 19...  
.....  
(Purchaser)  
By .....  
(Title-Officer or Agent)  
Address .....  
.....

Department of Revenue Registration No.  
.....

**USE TAX**

The use tax does not apply upon the use of airplanes, locomotives, railroad cars or watercraft, including component parts thereof, which are used primarily in conducting such businesses.

"Actual use within this state," as used in RCW ((82.08.030(10))) 82.08.0261 does not include use of durable goods aboard carrier property while engaged in interstate or foreign commerce. Thus the use tax does not apply upon the use of furnishings and equipment (whether attached to the carrier or not) intended for use aboard carrier property while operating partly within and partly without this state. Included herein are such items as bedding, table linen and wares, kitchen equipment, tables and chairs, hand tools, hawsers, life preservers, parachutes, and other durable goods which are necessary, convenient or desirable for the proper operation of such carrier property.

The use tax does apply upon the actual use within this state of all other types of tangible personal property purchased at retail and upon which the sales tax has not been paid. Included herein are all consumable goods for use on and placed aboard carrier property while within this state, but only to the extent of that portion consumed herein. Thus the tax applies upon the use of the amount consumed in this state of ice, fuel and lubricants which are placed aboard in this state, and upon food supplies or catered meals placed aboard carrier property in this state and served to customers in this state by transportation companies when the meals so served are included in the charge for transportation. (The retail sales tax must be collected upon separate sales within this state of meals or other tangible personal property.) The tax does not apply upon the use within this state of any part of consumable goods for use on carrier property and placed aboard outside this state.

Liability for the use tax arises at the time of actual use thereof in this state.

Due to the difficulty in many cases of determining at the time of purchase whether or not the property purchased or a part thereof will be put to use in this state and due to the resulting accounting problems involved, persons engaged in the business of operating as private or common carriers by air, rail or water in interstate or foreign commerce will be permitted to pay the use tax directly to the Department of Revenue rather than to the seller, and such sellers are relieved of the liability for the collection of such tax. This permission is limited, however, to persons duly registered with the department. The registration number given on the certificate which



will be furnished to the seller ordinarily will be sufficient evidence that the purchaser is properly registered.

As to persons operating in interstate or foreign commerce as carriers by air, rail or water who are not registered with the department and who, therefore, are not regularly filing tax returns with the department, sellers of durable goods must either collect the use tax at the time of the sale or require from such purchasers a further certificate to the effect that no part of the subject matter of the sale is for actual use in this state.

Similarly, where consumable goods, such as ice, bunker fuel, or lubricants are purchased by or for carriers not registered with the department, and delivered on board a carrier regularly engaged in interstate or foreign commerce for consumption while both within and without the territorial boundaries of the State of Washington, the seller is required to collect from the buyer the amount of use tax applicable to that portion of the products sold which will be consumed within this state.

It will be presumed that the entire amount of the goods purchased will be consumed within this state unless the seller obtains from the buyer a certificate certifying as to the amount thereof which will be consumed while within the territorial boundaries hereof.

The certificate shall be made by the master or chief engineer of the carrier, or by some other person known by the seller to be competent to make the same, and shall be substantially in the following form:

CERTIFICATE

..... Seller	..... Purchaser
..... Name of Carrier	..... Name of Owner or Agent

The undersigned does hereby certify as follows:

1. The purchaser has this day purchased from the seller in the State of Washington certain amounts of (type of goods purchased), and has taken delivery thereof aboard said carrier for its exclusive use while regularly engaged in transporting persons or property for profit in interstate or foreign commerce.

2. While the said carrier is within the territorial boundaries of the State of Washington, it will consume the following amounts of the commodities purchased:

- ..... barrels of fuel oil
- ..... gallons of lubricants
- ..... pounds of grease
- ..... other consumable goods

Dated ....., 19...

.....  
Name  
.....  
Office or Title

((Revised June 1, 1970))

AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-176 ~~((RULE 176))~~ PERSONS ENGAGED IN THE BUSINESS OF CONDUCTING

COMMERCIAL DEEP SEA FISHING OPERATIONS OUTSIDE THE TERRITORIAL WATERS OF WASHINGTON. As used herein:

The terms "such persons" and "such businesses" mean the persons and businesses described in the title of this rule.

The terms do not include sport fishermen nor persons operating charter boats for sport fishing. (See WAC 458-20-183 for tax liability of such persons.) Nor do the terms include persons who operate or purchase watercraft for kelping, purse seining, or gill netting, because such fishing methods can be legally engaged in only within the territorial waters of the state (the three-mile limit). Therefore, watercraft rigged for fishing by any of these methods will be deemed for use in other than commercial deep sea fishing.

The term "watercraft" means every type of floating equipment which is designed for the purpose of carrying therein or therewith fishing gear, fish catch or fishing crews, and used primarily in commercial deep sea fishing operations outside the territorial waters of the state of Washington.

The term "component part" includes all tangible personal property which is attached to and a part of a watercraft. It includes dories, gurdies and accessories, bait tanks, baiting tables and turntables. It also includes spare parts which are designed for ultimate attachment to a watercraft. The said term does not include equipment or furnishings of any kind which are not attached to a watercraft, nor does it include consumable supplies. Thus it does not include, among other things, bedding, table and kitchen wares, fishing nets, hooks, lines, floats, hand tools, ice, fuel or lubricants.

BUSINESS AND OCCUPATION TAX

Such persons are not taxable under the Extracting classification with respect to catches obtained outside the territorial waters of this state.

Such persons are taxable under either the Retailing or the Wholesaling classification with respect to sales made within this state, unless entitled to exemption by reason of the commerce clauses of the federal constitution. (See WAC 458-20-193.)

RETAIL SALES TAX

By reason of the exemption contained in RCW 82.08.030(11), the retail sales tax does not apply upon sales of watercraft (including component parts thereof) which are primarily for use in conducting commercial deep sea fishing operations outside the territorial waters of this state, nor does said tax apply to sales of or charges made for labor and services rendered in respect to the constructing, repairing, cleaning, altering or improving of such property.

The retail sales tax applies upon sales made to such persons of every other type of tangible personal property and upon sales of or charges made for labor and services rendered in respect to the construction, repairing, cleaning, altering or improving of such other types of property. Thus the retail sales tax applies upon sales to such persons of such things as fishing nets, hooks, lines, floats and bait; table and kitchen wares; hand tools, ice, fuel,

and lubricants for use or consumption, except only sales of watercraft and component parts thereof. For sales of food products see WAC 458-20-119 and 458-20-244.

EXEMPTION CERTIFICATES REQUIRED

Persons selling watercraft or component parts thereof to such persons or performing services with respect to the same, are required to obtain from the purchaser a certificate evidencing the exempt nature of the transaction. This certificate must identify the purchaser by name and address, and by name of the watercraft with respect to which the purchase is made, and must contain a statement to the effect that the property purchased or repaired is for use primarily in commercial deep sea fishing operations.

The certificate should be in substantially the following form:

EXEMPTION CERTIFICATE

I HEREBY CERTIFY that the ..... this day ordered from or purchased from you, will be used primarily in commercial deep sea fishing operations outside the territorial waters of the state of Washington; that the vessel is not for fishing inside such territorial waters, and is not rigged or equipped for such fishing; that the registered name of the water craft to which said purchase applies is (name of fishing boat) ; that said sale is entitled to exemption under the provisions of RCW ((82.08.030(11) of the Washington Revenue Act of 1935, as amended)) 82.08.0262.  
Dated .....,19...

.....  
(Name of Purchaser)  
By .....  
(Name of officer or agent)  
Address .....

Incidental use within the waters of this state of fishing boats which are used primarily in deep sea fishing operations, will not deprive the owners thereof of the statutory exemption from the retail sales tax.

In the event the fishing boat with respect to which an exemption is claimed is of a type used in the waters of Puget Sound or the Columbia River and the tributaries thereof, and is not practical for use in deep sea fishing, sellers should collect the retail sales tax upon all sales of such boats and component parts thereof and upon charges made for the repair of the same.

It is a gross misdemeanor for a buyer to make a false certificate of exemption for the purpose of avoiding the tax.

USE TAX

The use tax does not apply upon the use of watercraft or component parts thereof.

The use tax does apply upon the actual use within this state of all other types of tangible personal property purchased at retail and upon which the sales tax has not been paid (See WAC 458-20-178).

((Revised April 28, 1978.  
Effective July 1, 1978.))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-180 ((~~RULE 180~~)) MOTOR TRANSPORTATION, URBAN TRANSPORTATION. The term "motor transportation business" means the business (except urban transportation business) of operating any motor propelled vehicle by which persons or property of others are conveyed for hire, and includes, but is not limited to the operation of any motor propelled vehicle as an auto transportation company (except urban transportation business), common carrier or contract carrier as defined by RCW 81.68.010 and 81.80.010.

It includes the business of hauling for hire any extracted or manufactured material, over the highways of the state and over private roads but does not include the transportation of logs or other forest products exclusively upon private roads.

It does not include the hauling of any earth or other substance excavated or extracted from or taken to the right of way of a publicly owned street, place, road or highway, by a person taxable under the classification of Public Road Construction of the business and occupation tax. (See WAC 458-20-171.)

The term "urban transportation business" means the business of operating any vehicle for public use in the conveyance of persons or property for hire, insofar as (A) operating entirely within the corporate limits of any city of [or] town, or within five miles of the corporate limits thereof, or (B) operating entirely within and between cities and towns whose corporate limits are not more than five miles apart or within five miles of the corporate limits of either thereof. Included herein, but without limiting the scope thereof, is the business of operating passenger vehicles of every type and also the business of operating cartage, pickup or delivery services, including in such services the collection and distribution of property arriving from or destined to a point within or without the state, whether or not such collection or distribution be made by the person performing a local or interstate line-haul of such property.

It does not include the business of operating any vehicle for the conveyance of persons or property for hire when such operating extends more than five miles beyond the corporate limits of any city (or contiguous cities) through which it passes. Thus an operation extending from a city to a point which is more than five miles beyond its corporate limits does not constitute urban transportation, even though the route be through intermediate cities which enables the vehicle, at all times to be within five miles of the corporate limits of some city.

The terms "motor transportation" and "urban transportation" include the business of renting or leasing trucks, trailers, busses, automobiles and similar motor vehicles to others for use in the conveyance of persons or property when as an incident of the rental contract such motor vehicles are operated by the lessor or by an employee of the lessor. These terms include the business of operating taxicabs ((and)), armored cars, and contract mail delivery vehicles, but do not include the businesses

of operating auto wreckers or towing vehicles (taxable as sales at retail or wholesale under RCW 82.04.050), school busses, ambulances, nor the collection and disposal of refuse and garbage (taxable under the business and occupation tax classification, Service and Other Activities). Amounts received for providing commuter share riding or ride sharing for the elderly and the handicapped in accordance with RCW 46.74.010 are not subject to tax.

### RETAIL SALES TAX

Persons engaged in the business of motor transportation or urban transportation are required to collect the retail sales tax upon gross retail sales of tangible personal property sold by them. The retail sales tax must also be collected upon retail sales of services defined as "sales" in RCW 82.04.040 and "sales at retail" in RCW 82.04.050, including charges for the rental of motor vehicles or other equipment without an operator.

Persons engaged in the business of motor transportation or urban transportation must pay the retail sales tax to their vendors when purchasing motor vehicles, trailers, equipment, tools, supplies and other tangible personal property for use in the conduct of such businesses. (See WAC 458-20-174 for limited exemptions allowed in the Act for motor carriers operating in interstate or foreign commerce.) Persons buying motor vehicles, trailers and similar equipment solely for the purpose of renting or leasing the same without an operator are making purchases for resale and are not required to pay the retail sales tax to their vendors.

### BUSINESS AND OCCUPATION TAX

**RETAILING.** Persons engaged in either of said businesses are taxable under the Retailing classification upon gross retail sales of tangible personal property sold by them and upon retail sales of services defined as "sales" in RCW 82.04.040 or "sales at retail" in RCW 82.04.050.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Persons engaged in either of said businesses are taxable under the Service and Other Activities classification upon gross income received from checking service, packing and crating, the mere loading or unloading for others, commissions on sales of tickets for other lines, travelers' checks and insurance, etc. and the transportation of logs and other forest products exclusively over private roads.

### PUBLIC UTILITY TAX

Persons engaged in the business of urban transportation are taxable under the Urban Transportation classification upon the gross income from such business.

Persons engaged in the business of motor transportation are taxable under the Motor Transportation classification upon the gross income from such business.

Persons engaged in the business of both urban and motor transportation are taxable under the Motor Transportation classification upon gross income, unless a proper segregation of such revenue is shown by the books of account of such persons. (See WAC 458-20-193 for interstate and foreign commerce.)

((Revised June 1, 1970:))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-181 ~~(((RULE 181)))~~ **VESSELS, INCLUDING LOG PATROLS, TUGS AND BARGES, OPERATING UPON WATERS IN THE STATE OF WASHINGTON.**

### BUSINESS AND OCCUPATION TAX

**RETAILING.** Persons engaged in the business of operating such vessels and tugs are taxable under the Retailing classification upon the gross sales of meals (including meals to employees) and other tangible personal property taxable under the retail sales tax.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** The business of operating lighters is a service business taxable under the Service and Other Business Activities classification upon the gross income from such service. Also taxable under this classification is gross income from operation of vessels to provide scenic cruises.

### RETAIL SALES TAX

Sales of meals and other tangible personal property by persons operating such vessels and tugs are sales at retail and the retail sales tax must be collected thereon. For applicability of Retail Sales Tax where meals are furnished to members of the crew or to other employees as a part of their compensation for services rendered, see WAC 458-20-119.

Sales of foodstuff and other articles to such operators for resale aboard ship are not subject to Retail Sales Tax.

Sales to all such operators of fuel, lubricants, machinery, equipment and supplies which are not resold are sales at retail and the retail sales tax must be paid thereon, unless exempt by law.

Charges made by others for the repair of any boat or barge are also sales at retail and the retail sales tax must be paid upon the total charge made for both labor and materials.

Charges made for drydocking are not subject to the retail sales tax provided such charges are shown as an item separate from charges made for repairing.

### USE TAX

The use tax applies upon the use within this state of all articles of tangible personal property purchased at retail and upon which the retail sales tax has not been paid, unless exempt by law.

### PUBLIC UTILITY TAX

The business of operating upon waters wholly within the State of Washington vessels which are common carriers regulated by the Utilities and Transportation Commission is taxable under the public utility tax as follows:

1. Vessels under sixty-five feet in length, taxable under the classification Vessels Under Sixty-five Feet upon gross income.
2. Vessels sixty-five feet or more in length, taxable under the classification Other Public Service Business upon gross income.

The Other Public Service classification of the public utility tax applies to the business of operating tugs, barges, and log patrols.

((Revised June 1, 1965.))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-184 ~~(((RULE 184)))~~ **TAX ON CONVEYANCES, GENERAL PROVISIONS.** The provisions of the conveyance tax impose a tax upon conveyances (deed, instrument or writing) whereby any lands, tenements or other realty sold are granted, transferred or otherwise conveyed to, or vested in, a purchaser or any other person by his direction. The tax is paid by means of stamps to be affixed to the instrument, document or paper conveying the property, by the person making, signing, issuing or accepting any such instrument. When the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale and not removed by the sale, exceeds \$100.00, the tax is imposed at the rate of 50¢ for each \$500.00 or fractional part thereon.

**METER STAMPING MACHINES.** In addition to the documentary stamps customarily sold and used for payment of the conveyance tax, stamps produced by stamp meter machines may be used when authorized and approved by the director of revenue. A stamp printed directly on a document by an authorized meter machine is considered cancelled provided the printing on such stamp contains the date of such printing and a number which identifies the machine printing the stamp.

The tax applies to:

1. Deeds dated prior to May 1, 1935, but delivered after that date;

2. Deeds in escrow upon delivery to the grantee, unless deposited before May 1, 1935.

The tax does not apply to:

1. Any instrument or writing given to secure a debt;

2. Deeds dated and delivered prior to May 1, 1935, even though recorded after that date;

3. Deeds deposited in escrow before May 1, 1935; (the presumption is that a deed was not deposited in escrow prior to May 1, 1935.)

4. Transfers without a valuable consideration in property or money;

5. Instruments conveying personal property only, or to instruments that do not convey a fee estate in real property, such as leases, contracts, options, etc.;

6. Deeds by savings and loan associations to a holding corporation made pursuant to chapter 33.04 RCW;

7. Deeds executed by County and City Treasurers conveying realty sold for nonpayment of taxes or assessments;

8. Deeds to the State of Washington, its departments and institutions.

**TAX—HOW COMPUTED.** In calculating the amount of stamps which must be affixed to a deed of conveyance, the tax is computed upon the full value of the property conveyed less all encumbrances which rest on the property before the sale and are not removed by

the sale. Encumbrances placed on the property in connection with, and as a result of, the sale or transfer, as well as notes for deferred payments, cannot be deducted in determining the amount upon which the tax is calculated. For example:

a. B, the owner of certain real estate, sold it to C for a consideration of \$4,000. C paid \$2,500 in cash, leaving a balance due of \$1,500. B accepted C's note for the balance and gave C a deed to the property. The tax should be computed upon \$4,000.

Where the property conveyed is encumbered, the tax is computed according to the following examples:

b. B, for a consideration of \$5,000, conveys to C land on which there is an encumbrance of \$1,000 at the time of sale. At the time of sale B signs a contract agreeing to pay off the encumbrance at a later date. The deed of conveyance from B to C is subject to tax on \$5,000.

c. B conveys land to C on which there is a mortgage of \$1,000. C pays B \$2,000 in consideration for the transfer and assumes, or agrees to pay, the mortgage. The deed of conveyance from B to C is subject to tax on \$2,000.

**CONVEYANCE BY A MORTGAGOR TO A MORTGAGEE.** A conveyance by a defaulting mortgagor to a mortgagee in consideration of the cancellation of the mortgage debt is subject to a conveyance tax calculated on the amount of the mortgage debt, plus unpaid accrued interest. A deed of trust is in legal effect only a form of mortgage, so that a conveyance accomplished by foreclosing the lien of a deed of trust is subject to the conveyance tax. For example:

B holds a mortgage upon C's property for \$5,000. C pays \$2,000 on the mortgage, leaving a balance due of \$3,000. In order to avoid the expense of a foreclosure sale B and C enter into an agreement whereby C conveys the property to B in consideration of the cancellation of the mortgage debt. The deed of conveyance is subject to tax on \$3,000 plus any unpaid accrued interest.

**ACTUAL VALUE AT TIME OF CONVEYANCE THE MEASURE OF THE TAX.** Where the consideration for a conveyance of lands, tenements, or other real property is left open, to be fixed by future contingencies, the actual value at the time of conveyance is the measure of the tax upon the deed, instrument, or writing whereby the conveyance is made.

**DEEDS CONVEYING PROPERTY SOLD UNDER FORECLOSURE OR EXECUTION.** Deeds executed by sheriffs, clerks of courts, etc., to cover transfers of property sold under a judgment of foreclosure or execution are subject to the conveyance tax. The grantee or vendee is required to pay the tax.

The conveyance tax does not attach when the sheriff's certificate of sale is issued, since such certificate does not vest title to the property. The tax attaches when the sheriff's confirmatory deed is issued.

A deed to real estate, executed by a sheriff to a mortgagee who bids in property at a foreclosure sale to satisfy a mortgage lien, is likewise subject to the conveyance tax, the tax to be computed upon the amount bid for the property.

**DEEDS EXPRESSING A NOMINAL CONSIDERATION.** All deeds in which the stated consideration is less than \$100 are presumed not to be subject to the conveyance tax, unless the conditions in respect to the conveyance indicate otherwise.

**GIFTS.** A deed issued to cover a bona fide gift of real property from one individual to another is not taxable.

**SALES OF STANDING TIMBER, MINERALS IN PLACE OR OTHER NATURAL RESOURCE PRODUCTS.** Where standing timber, minerals in place and other natural resources in place are sold and conveyed by deed or other written instrument, the provisions of the conveyance tax apply if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, and not removed by the sale, exceeds \$100.00.

**DEEDS ON EXCHANGE OF PROPERTIES.** In the case of an exchange of two properties, the deeds transferring title to each are subject to tax, which should in each case be computed on the basis of the actual value of the interest or property conveyed, the amount of any pre-existing lien or encumbrance which is not removed by the sale being deductible.

**ASSIGNMENT OF REAL ESTATE CONTRACTS.** The vendee's interest in a real estate contract is real property and therefore the transfer of such an interest is a transfer of real estate which is subject to the conveyance tax. However, a vendor's interest in a real estate contract is personal property and the tax does not apply to the transfer of such an interest.

**STAMPS, WHERE PROCURED.** Stamps to denote payment of the tax imposed upon conveyances have been issued by the Department of Revenue in denominations of 50¢, \$1.00, \$2.00, \$5.00, \$10.00, \$50.00, \$100.00 and \$500.00. Conveyance stamps may be obtained from the office of the Department of Revenue in Olympia, or from any of its branch offices or from any county auditor.

**WHO SHALL AFFIX STAMPS.** The Act requires that the person who makes, signs, or issues any instrument taxable thereunder shall affix and cancel the revenue stamps. It also prohibits any person from accepting such instruments unless they are properly stamped.

**CANCELLATION OF STAMPS.** The person using or affixing conveyance stamps upon any instrument, document or paper shall write or stamp the initials of his name and the date upon which the stamp is affixed or used.

**DEEDS TO AND BY THE UNITED STATES AND THE STATE OF WASHINGTON AND ITS POLITICAL SUBDIVISIONS.** The provisions of the conveyance tax do not apply to a conveyance of real estate sold to or by the United State government or any instrumentality thereof. Furthermore, the tax does not apply to a conveyance of real estate sold by the State of Washington or any political subdivision thereof exercising essential governmental functions, nor does it apply to any conveyance to the State of Washington itself, or to its departments or institutions.

However, a conveyance of real estate sold to any political subdivision of the State of Washington is subject

to the tax and the proper amount of conveyance stamps must be affixed thereto by the person making, signing or issuing such instrument. The law provides that it shall be a gross misdemeanor for any person to make, sign, issue or accept or cause to be made, signed, issued or accepted any instrument without the full amount of the tax thereon being duly paid. Therefore, any officer, agent or employee of any political subdivision of the State of Washington, before accepting any such instrument on its behalf, must require that the proper amount of stamps be affixed thereto.

~~((Revised June 1, 1970:))~~

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-189 ~~((RULE 189))~~ SALES TO AND BY THE STATE OF WASHINGTON, COUNTIES, CITIES, SCHOOL DISTRICTS AND OTHER MUNICIPAL SUBDIVISIONS.

#### BUSINESS AND OCCUPATION TAX

No deduction is allowed a seller in computing tax under the provisions of the business and occupation tax with respect to sales to the State of Washington, its departments and institutions or to counties, cities, school districts or other municipal subdivisions thereof.

The State of Washington, its departments and institutions and all counties, cities and other municipal subdivisions engaging in governmental functions and receiving income therefrom in the form of license fees, inspection fees, permits, or taxes are not subject to the provisions of the business and occupation tax upon such revenues. However, subdivisions are taxable with respect to income however designated derived from any activity whether proprietary or governmental wherein a specific charge is made to its residents or others based upon and measured by some service actually rendered by the subdivision, such as a charge made for water or electrical energy (both taxable under the public utility tax and not under the business and occupation tax) or a charge made for sewer service, garbage collection or for admission to any place.

All counties, cities and other municipal subdivisions and all corporate agencies or instrumentalities of the State of Washington engaging in proprietary functions or services for which a specific charge is made as above mentioned are subject to tax under the business and occupation tax as follows:

1. Extracting or Manufacturing – Taxable upon the value of products manufactured or extracted.
2. Retailing or Wholesaling – Taxable upon gross proceeds of sales.
3. Persons taxable under either the Retailing or Wholesaling classifications are not taxable under either Extracting or Manufacturing in respect to sales of articles extracted or manufactured by them in this state.
4. Service and Other Business Activities – Taxable under the Service and Other Business Activities classification upon the gross income derived from services rendered by them, including the gross income received from admission charges, garbage collection, and sewer service.

However, municipal sewerage utilities and other public corporations imposing and collecting fees or charges for such services may deduct from the measure of the tax, amounts paid to another municipal corporation or governmental agency for performance of such services.

Counties and cities are not subject to the business and occupation tax on the cost of labor and service in the mining, sorting, crushing, screening, washing, hauling and stockpiling of sand, gravel and rock taken from a pit or quarry owned by or leased to the county or city when these materials are sold at cost to another county or city for use on public roads. (See also WAC 458-20-171.)

For operation of hospitals by the state or its political subdivisions see WAC 458-20-168 and 458-20-188.

The business and occupation tax does not apply to the value of materials printed solely for their own use by school districts, educational service districts, counties, cities, towns, libraries, or library districts.

### RETAIL SALES TAX

The retail sales tax applies to all retail sales made to the State of Washington, its departments and institutions and to counties, cities, school districts and all other municipal subdivisions of the state irrespective of whether the property purchased is for use in carrying on a governmental or proprietary function. The retail sales tax does not apply to sales to city or county housing authorities which were created under the provisions of the Washington Housing Authorities Law, chapter 35.82 RCW. An exemption is also allowed municipal corporations, the state and all political subdivisions thereof for that portion of the selling price of contracts for watershed protection or flood control which is reimbursed by the United States Government according to the provisions of the Watershed Protection and Flood Prevention Act, Public Laws 566, as amended.

Where tangible personal property or taxable services are purchased by the State of Washington, its departments or institutions for the purpose of resale to any other department or institution of the State of Washington, or for the purpose of consuming the property purchased in manufacturing or producing for use or for resale to any other department or institution of the State of Washington a new article of which such property is an ingredient or component part, the transaction is deemed a purchase at retail and the retail sales tax must be paid by the State of Washington to its vendors. So-called sales between a department or institution of the State of Washington and any other such department or institution constitute interdepartmental charges (see WAC 458-20-201) and the retail sales tax is not applicable.

All counties, cities, and other municipal subdivisions are required to collect the retail sales tax on all retail sales of tangible personal property or services classified as retail sales, including sales of equipment or other capital assets (~~made by them in carrying on a proprietary function, even though such sales are made to a department or municipal subdivision performing a governmental function. Sales of capital assets, such as second hand furniture and equipment, made by departments or municipal subdivisions carrying on an essential~~

~~governmental function are casual and isolated and, hence, not subject to the retail sales tax. (See WAC 458-20-106.))~~. The retail sales tax is not applicable to the cost of labor and services in the mining, sorting, crushing, screening, washing, hauling and stockpiling of sand, gravel and rock taken from a pit or quarry owned by or leased to the county or city when these materials are sold at cost to another county or city for use on public roads. (See also WAC 458-20-171.) The sales tax does not apply to sales to one political subdivision directly or indirectly arising out of annexation of territory of one political subdivision by another.

The sales tax does not apply to sales to the state or a local governmental unit thereof of ferry vessels, component parts thereof, nor labor and services in respect to construction or improvement of such vessels.

### USE TAX

The State of Washington, its departments and institutions and all counties, cities, school districts, and other municipal subdivisions are required to report the use tax upon the use of all tangible personal property purchased or acquired under conditions whereby the Washington retail sales tax has not been paid.

Counties and cities are not subject to use tax upon the cost of labor and services in the mining, sorting, crushing, screening, washing, hauling, and stockpiling of sand, gravel, and rock taken from a pit or quarry owned or leased to a county or city when the materials are for use on public roads. The use tax does not apply to property acquired by one political subdivision directly or indirectly through annexation of territory of another political subdivision.

The use tax does not apply to the use of ferry vessels or component parts thereof by the state or local governmental units.

### PUBLIC UTILITY TAX

No deduction in computing tax liability under the provisions of the public utility tax is allowed to any person or firm by reason of the fact that sales are to the State of Washington or any of its municipal subdivisions.

Counties, cities and other municipal subdivisions of the state operating public utilities are subject to the provisions of the public utility tax.

Neither the public utility tax nor the business tax apply to amounts or value paid or contributed to any county, city, town, political subdivision, or municipal or quasi municipal corporation of the State of Washington representing payments of special assessments or installments thereof and interests and penalties thereon, charges in lieu of assessments, or any other charges, payments or contributions representing a share of the cost of capital facilities constructed or to be constructed or for the retirement of obligations and payment of interest thereon issued for capital purposes. Service charges shall not be included in this exemption even though used wholly or in part for capital purposes.

((Revised June 1, 1970.))

AMENDATORY SECTION (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-190 ~~((RULE 190))~~ SALES TO AND BY THE UNITED STATES, ITS DEPARTMENTS, INSTITUTIONS AND INSTRUMENTALITIES—SALES TO FOREIGN GOVERNMENTS.

**BUSINESS AND OCCUPATION TAX**

The United States, its departments, institutions and instrumentalities, including corporate instrumentalities, are not subject to tax under chapter 82.04 RCW.

In computing business tax liability of others, no deduction from value of products, gross sales or gross income is allowed in respect to business transacted with the United States, its departments, institutions or instrumentalities.

**RETAIL SALES TAX**

The retail sales tax does not apply to sales to the United States, its departments, institutions and instrumentalities, except sales to such institutions as have been chartered or created under Federal authority, but which are not directly operated and controlled by the government for the benefit of the public generally.

Departments, instrumentalities or agencies which are directly operated and controlled by the Federal government for the benefit of the public generally include, among others, the Departments of Agriculture, Commerce, Interior (including the Bonneville Power Administration and the Tennessee Valley Authority), Justice, Labor, Post Office, State, and Treasury, also the National Military Establishment which includes the Departments of the Army, the Navy and the Air Force ~~((and))~~. Also, the following federal agencies are exempt from payment of sales tax either by reason of congressional exemption in the course of their establishment or by reason of specific federal statutory exemption: The Civil Service Commission, Farm Credit Administration, Federal Housing Administration (including Housing and Urban Development), Federal Land Banks, Federal Reserve Banks, Home Owner's Loan Corporation, Interstate Commerce Commission, ~~((Reconstruction Finance Corporation;))~~ Rural Electrification Administration, Social Security Board, United States Maritime Commission, Veterans' Administration, and ~~((War Shipping Administration. Also))~~ federally chartered credit unions, federal home loan banks, farm credit banks, export-import bank, federal savings and loan insurance corporation, federal deposit insurance corporation, federal home loan mortgage corporation, government national mortgage association, federal national mortgage association, Farm Loan Associations, ~~((Production Credit Associations, Production Credit Corporations))~~ and Central Banks for Cooperatives, the stock of which is owned by the United States. ~~((Credit Unions chartered under the Federal Credit Union Act are exempt from payment of the retail sales tax by reason of a specific statutory exemption.))~~

The retail sales tax does not apply to sales made by the United States, or any instrumentality thereof, or by voluntary unincorporated organizations of Army or

Navy personnel to authorized purchasers within a Federal area. The term "authorized purchasers" means civil employees and members of the armed forces of the United States who are permitted to purchase from such organizations under regulation by the Secretaries of Navy, Army, Air Force, or Defense.

Sales to persons in the Army or Navy service of the United States, including civilian employees in such service, are not exempt from the retail sales tax, except where such sales are made to them as authorized purchasers by an instrumentality of the United States operating exclusively within a Federal area. Furthermore, no exemption is permitted with respect to sales to or by voluntary unincorporated organizations of Army or Navy personnel which are not instrumentalities of the United States, national banking associations, persons licensed to engage in private businesses under federal statutes, or contractors engaged in performing contracts for the United States Government. Likewise, the retail sales tax applies upon the sales made to the Department of Employment Security of the State of Washington, irrespective of whether or not such department is reimbursed therefor with federal funds.

Sales to federal employees or representatives of the federal government are subject to sales tax, even though the federal government may reimburse them for all or a part of such expenses. Direct purchases by the federal government are sales tax exempt, but purchases by others whether with federal funds or through a reimbursement arrangement are fully subject to the retail sales tax.

**FOREIGN GOVERNMENTS.** The retail sales tax does not apply to sales to a foreign government or to any department thereof.

**USE TAX**

The use tax does not apply upon the use of any article by the United States, its departments, institutions and instrumentalities, except institutions chartered or created under Federal authority, but which are not directly operated and controlled by the government for the benefit of the public generally, nor does said tax apply upon the use of any article by a foreign government.

**PUBLIC UTILITY TAX**

In computing the public utility tax no deduction is allowed with respect to gross operating revenue derived from services supplied or furnished to the United States, its departments, institutions or instrumentalities.

~~((Revised))~~

AMENDATORY SECTION (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-191 ~~((RULE 191))~~ **FEDERAL RESERVATIONS.** The State of Washington has jurisdiction and authority to levy and collect taxes under the provisions of the Revenue Act of 1935, as amended, upon persons residing within, or with respect to business transactions conducted upon Federal reservations; provided, however, that no tax may be levied upon or collected from the United States, its departments, institutions and instrumentalities or from any authorized

purchaser therefrom. (See ~~((Rule 190 [WAC 458-20-190]))~~ WAC 458-20-190.)

A concessionaire, operating within a Federal area under a grant or permit issued by the United States or by a department or instrumentality thereof, is not exempt from state excise taxes, but is taxable to the same extent as any private operator engaging in a similar business outside a Federal area and without specific authority from the United States.

The term "Federal reservation," as used herein, means any land or premises within the exterior boundaries of the State of Washington which are held or acquired by and for the use of the United States, its departments, institutions or instrumentalities.

**BUSINESS AND OCCUPATION TAX**

**RETAILING AND WHOLESALING.** Persons making retail or wholesale sales to persons residing within or conducting business upon Federal reservations are taxable upon gross proceeds of sales under the Retailing or Wholesaling classification.

With respect to the tax liability of sales to the United States, its departments, institutions or instrumentalities under these classifications, see ~~((Rule 190 [WAC 458-20-190]))~~ WAC 458-20-190.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Persons performing services within Federal reservations are taxable under the Service and Other Business Activities classification upon the gross income derived therefrom, irrespective of the fact that such services are rendered for the United States, its departments, institutions or instrumentalities, or for military personnel.

**RETAIL SALES TAX**

The retail sales tax applies to all retail sales made to or by persons residing within or conducting business upon Federal reservations, excepting sales made to the United States, and also excepting sales made by the United States or an instrumentality thereof to authorized purchasers.

The retail sales tax applies upon retail sales made by concessionaires to military personnel and others.

**USE TAX**

Persons residing within or conducting business upon Federal reservations who produce or manufacture tangible personal property for commercial use or who purchase tangible personal property under conditions wherein the Washington retail sales tax has not been paid are subject to the provisions of the use tax.

The use tax does not apply to the use of property by the United States or any instrumentality thereof nor to the use of property sold by the United States or any instrumentality thereof to any authorized purchaser for use in such reservation. The term "authorized purchaser," as used herein, means and includes those persons who are permitted to purchase from voluntary unincorporated organizations of military personnel operating exclusively within Federal reservations and authorized by the Secretary of Defense.

**CIGARETTE TAX**

Washington cigarette tax stamps must be affixed to all cigarettes sold to persons residing within or conducting business upon Federal reservations: provided, however, that such stamps need not be affixed to cigarettes sold to the United States or any instrumentality thereof including voluntary organizations of military personnel authorized by the Secretary of Defense or the Secretary of the Navy or by the United States or any instrumentality thereof to authorized purchasers, for use in such reservation.

~~((Revised))~~

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-193A ~~(((RULE 193-PART A)))~~  
**SALES OF GOODS ORIGINATING IN WASHINGTON TO PERSONS IN OTHER STATES.**

WAC 458-20-193 deals with interstate and foreign commerce and is published in four separate parts:

- Part A. Sales of Goods Originating in Washington to Persons in Other States.
- Part B. Sales of Goods Originating in Other States to Persons in Washington.
- Part C. Imports and Exports: Sales of Goods From or To Persons in Foreign Countries.
- Part D. Transportation, Communication, Public Utility Activities, or Other Services In Interstate or Foreign Commerce.

**PART A.**

**BUSINESS AND OCCUPATION TAX**

**RETAILING AND WHOLESALING.** Where tangible personal property in Washington is delivered to the purchaser in this state, the sale is subject to tax under the Retailing or Wholesaling classification, even though the purchaser intends to and thereafter does transport or send the property out of state for use or resale there, or for use in conducting interstate or foreign commerce. It is immaterial that the contract of sale or contract to sell is negotiated and executed outside the state, that the purchaser resides outside the state, or that the purchaser is a carrier.

Where the seller agrees to and does deliver the goods to the purchaser at a point outside the state, neither Retailing nor Wholesaling business tax is applicable. Such delivery may be by the seller's own transportation equipment or by a carrier for hire. In either case for proof of entitlement to exemption the seller is required to retain in his records documentary proof (1) that there was such an agreement and (2) that delivery was in fact made outside the state. Acceptable proof will be:

- a. The contract or agreement AND
- b. if shipped by a for hire carrier, a waybill, bill of lading or other contract of carriage by which the carrier agrees to transport the goods sold, ~~((as agent))~~ at the



risk and expense of the seller, to the buyer at a point outside the state; or

c. if sent by the seller's own transportation equipment, a tripsheet signed by the person making delivery for the seller and showing the (1) buyer's name and address, (2) time of delivery to the buyer, together with (3) signature of the buyer or his representative acknowledging receipt of the goods at the place designated outside the State of Washington.

EXTRACTING, MANUFACTURING. Persons engaged in these activities in Washington and who transfer or make delivery of articles produced to points outside the state are subject to business tax under the Extracting or Manufacturing classification and are not subject to tax under the Retailing or Wholesaling classification. See also ((~~WAC 458-20-135 and 458-20-136~~)) WAC 458-20-135 and 458-20-136. The activities taxed occur entirely within the state, are inherently local, and are conducted prior to the commercial journey. The tax is measured by the value of products as determined by the selling price. See WAC 458-20-112. It is immaterial that the value so determined includes an additional increment of value because the sale occurs outside the state.

EXTRACTING OR PROCESSING FOR HIRE, PRINTING AND PUBLISHING, REPAIR OR ALTERATION OF PROPERTY FOR OTHERS. These activities when performed in Washington are also inherently local and the gross income or total charge for work performed is subject to business tax, since the operating incidence of the tax is upon the business activity performed in the state. No deduction is permitted even though the articles produced, imprinted, repaired or altered are delivered to persons outside the state. It is immaterial that the customers are located outside the state, that the work was negotiated or contracted for outside the state, or that the property was shipped in from without the state for such work.

RETAIL SALES TAX

The retail sales tax is imposed upon all retail sales made within this state. The legal incidence of the tax is upon the buyer and the seller is obligated to collect and remit the tax to the state upon civil and criminal penalties. The retail sales tax applies to all sales to consumers of goods located in the state when delivery is made in Washington, irrespective of the fact that the purchaser may use the property elsewhere. However, see WAC 458-20-174, 458-20-175, 458-20-176, 458-20-177, 458-20-238 and 458-20-239 for certain statutory exemptions.

The retail sales tax does not apply when, as a necessary incident to the contract of sales, the seller agrees to, and does, deliver the property to the buyer at a point outside the state, or delivers the same to a for hire carrier consigned to the purchaser outside the state. The facts must disclose that the carrier is the agent of the seller and the seller must retain proof of exemption as outlined above under Retailing and Wholesaling.

A statutory exemption (RCW ((~~82.08.030(18)~~)) 82.08.0269) is allowed in respect to sales for use in states, territories and possessions of the United States which

are not contiguous to any other state (Alaska, Hawaii, etc.), but only when, as a necessary incident to the contract of sale, the seller delivers the property to the purchaser or his designated agent at the usual receiving terminal of the carrier selected to transport the goods, under such circumstance that it is reasonably certain that the goods will be transported directly to a destination in such noncontiguous states, territories and possessions.

As proof of exemption, the vendor must retain the following as part of his permanent sales records:

a. A certification of the buyer that the goods being purchased will not be used in the State of Washington and are intended for use in the specified noncontiguous state, territory or possession.

b. Written instructions signed by the buyer directing delivery of the goods to a dock, depot, warehouse, airport or other receiving terminal of the transportation agency designated by him for transportation of the goods to their place of ultimate use. Where the buyer is also the carrier, delivery may be to a warehouse receiving terminal or other facility maintained by the buyer when the circumstances are such that it is reasonably certain that the goods will be transported directly to their place of ultimate use.

c. A dock receipt, memorandum bill of lading, trip sheet, cargo manifest or other document evidencing actual delivery to such dock, depot, warehouse or receiving terminal.

As to persons whose purchases from a vendor are primarily for use in states, territories and possessions which are not contiguous to any other state and are delivered as herein provided, the requirements of "a" and "b" above may be complied with through the use of a blanket exemption certificate (~~which should contain the buyer's statement that all of the goods purchased are for use in the specified state, territory or possession, together with delivery instructions according to the requirements of this rule and should include the buyer's statement that "this certificate shall be considered a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until revoked by us in writing." The certificate should be dated and signed by the purchaser or his agent.~~) as follows:

EXEMPTION CERTIFICATE

We hereby certify that all of the goods which we have purchased and which we will purchase from you will not be used in the State of Washington but are for use in the state, territory or possession of .....

You are hereby directed to deliver all such goods to the dock, depot, warehouse or other receiving terminal of the following transportation agency or agencies:

.....  
.....

for the transportation of those goods to their place of ultimate use.

This certificate shall be considered a part of each order that we have given you and which we may hereafter give to you, unless otherwise specified, and shall be valid until revoked by us in writing.

DATED .....

.....  
 (Purchaser)

By .....  
 (Officer or Agent)

Address .....

No deduction is allowed under the business and occupation tax of the gross proceeds of sales made in the manner hereinabove described.

See WAC 458-20-173 for explanation of sales tax exemption in respect to charges for labor and materials in the repair, cleaning or altering of tangible personal property for nonresidents when the repaired property is delivered to the purchaser at an out-of-state point.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 74-1, filed 5/7/74)

WAC 458-20-193B ~~((RULE 193-PART B))~~  
**SALES OF GOODS ORIGINATING IN OTHER STATES TO PERSONS IN WASHINGTON.**

WAC 458-20-193 deals with interstate and foreign commerce and is published in four separate parts:

- Part A. Sales of Goods Originating in Washington to Persons in Other States.
- Part B. Sales of Goods Originating in Other States to Persons in Washington.
- Part C. Imports and Exports: Sales of Goods From or To Persons in Foreign Countries.
- Part D. Transportation, Communication, Public Utility Activities, or Other Services in Interstate or Foreign Commerce.

**PART B.**

**BUSINESS AND OCCUPATION TAX**

**RETAILING, WHOLESALING.** Sales to persons in this state are taxable when the property is shipped from points outside this state to the buyer in this state and the seller carries on or has carried on in this state any local activity which is significantly associated with the seller's ability to establish ((and)) or maintain a market in this state for the sales. If a person carries on significant activity in this state and conducts no other business in this state except the business of making sales, this person has the distinct burden of establishing that the instate activities are not significantly associated in any way with the sales into this state. The characterization or nature of the activity performed in this state is immaterial so long as it is significantly associated in any way with the seller's ability to establish ((and)) or maintain a market for its products in this state. The essential question is whether the instate services enable the seller to make the sales.

Applying the foregoing principles to sales of property shipped from a point outside this state to the purchaser in this state, the following activities are examples of sufficient local nexus for application of the business and occupation tax:

1. The seller's branch office, local outlet or other place of business in this state is utilized in any way, such as in receiving the order, franchise or credit investigation, or distribution of the goods.

2. The order for the goods is given in this state to an agent or other representative connected with the seller's branch office, local outlet, or other place of business.

3. The order for the goods is solicited in this state by an agent or other representative of the seller.

4. The delivery of the goods is made by a local outlet or from a local stock of goods of the seller in this state.

5. Where an out-of-state seller, either directly or by an agent or other representative, performs significant services in relation to establishment ((and)) or maintenance of sales into the state, the business tax is applicable, even though (a) the seller may not have formal sales offices in Washington or (b) the agent or representative may not be formally characterized as a "salesman."

6. Where an out-of-state seller either directly or by an agent or other representative in this state installs its products in this state as a condition of the sale, the installation services shall be deemed significant services for establishing ((and)) or maintaining a market in this state for such installed products and the gross proceeds from the sale and installation are subject to business tax.

Under the foregoing principles, sales transactions in which the property is shipped directly from a point outside the state to the purchaser in this state are exempt only if there is and there has been no participation whatsoever in this state by the seller's branch office, local outlet, or other local place of business, or by an agent or other representative of the seller. A franchise or credit investigation of a prospective purchaser and/or recommendation or approval by a local office upon which subsequent transactions are based is such a utilization of the local office as to render such subsequent transactions taxable.

**CONSTRUCTION, REPAIR.** Construction or repair of buildings or other structures, public road construction, repair of tangible personal property and similar contracts performed in this state are inherently local business activities subject to tax even though materials involved may have been delivered from outside the state or the contracts may have been negotiated outside the state and notwithstanding the fact that the work may be done by foreign vendors who performed preliminary services outside the state with respect thereto.

**RENTING OR LEASING OF TANGIBLE PERSONAL PROPERTY.** Persons outside this state who rent or lease tangible personal property for use in this state are subject to tax upon their gross proceeds from such rentals, irrespective of the fact that possession to the property leased may have passed to the lessee outside the state or that the lease agreement may have been consummated outside the state.

## SALES AND USE TAX

Retail sales tax must be collected and accounted for in every case where business and occupation tax is due as outlined above.

The following sets forth the conditions under which out-of-state vendors are required to collect and remit the retail sales tax or use tax on deliveries to customers in this state. It conforms to the recommended jurisdiction standards of the Multistate Tax Commission.

**JURISDICTION STANDARD.** A vendor is required to pay or collect and remit the tax imposed by chapter 82.08 RCW or chapter 82.12 RCW if within this state he directly or by any agent or other representative:

1. Has or utilizes an office, distribution house, sales house, warehouse, service enterprise or other place of business; or
2. Maintains a stock of goods; or
3. Regularly solicits orders whether or not such orders are accepted in this state, unless the activity in this state consists solely of advertising or of solicitation by direct mail; or
4. Regularly engages in the delivery of property in this state other than by common carrier or U.S. mail; or
5. Regularly engages in any activity in connection with the leasing or servicing of property located within this state.

All vendors who are registered with the Department of Revenue are required to collect use tax or sales tax from all persons to whom goods are sold for use in this state irrespective of the absence of local activity on any given sale.

Every person who engages in this state in the business of acting as an independent selling agent for unregistered principals, and who receives compensation by reason of sales of tangible personal property of such principals for use in this state, is required to collect the use tax from purchasers, and remit the same to the Department of Revenue, in the manner and to the extent set forth in WAC 458-20-221.

The use tax is imposed upon the use, including storage, of all tangible personal property acquired for any use or consumption in this state unless specifically exempt by statute.

((Revised May 3, 1974.))

**AMENDATORY SECTION** (Amending Order ET 76-3, filed 8/31/76)

WAC 458-20-193C ~~((RULE 193—PART C))~~  
**IMPORTS AND EXPORTS—SALES OF GOODS FROM OR TO PERSONS IN FOREIGN COUNTRIES.**

Rule 193 [WAC 458-20-193] deals with interstate and foreign commerce and is published in four separate parts:

- Part A. Sales of Goods Originating in Washington to Persons in Other States.
- Part B. Sales of Goods Originating in Other States to Persons in Washington.

Part C. Imports and Exports: Sales of Goods From or To Persons in Foreign Countries.

Part D. Transportation, Communication, Public Utility Activities, or Other Services In Interstate or Foreign Commerce.

Part C.

## FOREIGN COMMERCE

Foreign commerce means that commerce which involves the purchase, sale or exchange of property and its transportation from a state or territory of the United States to a foreign country, or from a foreign country to a state or territory of the United States.

**IMPORTS.** An import is an article which comes from a foreign country (not from a state, territory or possession of the United States) for the first time into the taxing jurisdiction of a state.

Taxation of such goods is impermissible while the goods are still in the process of importation, i.e., while they are still in import transportation. Further, such goods are not subject to taxation if the imports are merely flowing through this state on their way to a destination in some other state.

**EXPORTS.** An export is an article which originates within the taxing jurisdiction of the state destined for a purchaser in a foreign country. Thus ships stores and supplies are not exports.

## BUSINESS AND OCCUPATION TAX

## WHOLESALE AND RETAILING.

**IMPORTS.** Sales of imports by an importer or his agent are not taxable and a deduction will be allowed with respect to the sales of such goods, if at the time of sale such goods are still in the process of import transportation. Immunity from tax does not extend: (1) to the sale of imports to Washington customers by the importer thereof or by any person after completion of importation whether or not the goods are in the original unbroken package or container; nor (2) to the sale of imports subsequent to the time they have been placed in use in this state for the purpose for which they were imported; nor (3) to sales of products which, although imports, have been processed or handled within this state or its territorial waters.

**EXPORTS.** A deduction is allowed with respect to export sales when as a necessary incident to the contract of sale the seller agrees to, and does deliver the goods (1) to the buyer at a foreign destination; or (2) to a carrier consigned to and for transportation to a foreign destination; or (3) to the buyer at shipside or aboard the buyer's vessel or other vehicle of transportation under circumstances where it is clear that the process of exportation of the goods has begun, and such exportation will not necessarily be deemed to have begun if the goods are merely in storage awaiting shipment, even though there is reasonable certainty that the goods will be exported. The intention to export, as evidenced for example, by financial and contractual relationships does not indicate "certainty of export" if the goods have not

commenced their journey abroad; there must be an actual entrance of the goods into the export stream.

In all circumstances there must be (a) a certainty of export and (b) the process of export must have started.

~~((As proof of export the seller must obtain and keep in his files a bona fide bill of lading, in which he is the consignor and by which the carrier agrees to transport the goods sold to a foreign destination; or obtain and keep a copy of the shipper's export declaration, showing export of the goods sold:))~~

It is of no importance that title and/or possession of the goods pass in this state so long as delivery is made directly ((to)) into the export channel ((as above set forth)). To be tax exempt upon export sales, the seller must document the fact that he placed the goods into the export process. That may be shown by the seller obtaining and keeping in his files any one of the following documentary evidence:

(1) A bona fide bill of lading in which the seller is shipper/consignor and by which the carrier agrees to transport the goods sold to the foreign buyer/consignee at a foreign destination; or

(2) A copy of the shipper's export declaration, showing that the seller was the exporter of the goods sold; or

(3) Documents consisting of:

(a) Purchase orders or contracts of sale which show that the seller is required to get the goods into the export stream, e.g., "f.a.s. vessel;" and

(b) Local delivery receipts, tripsheets, waybills, warehouse releases, etc., reflecting how and when the goods were delivered into the export stream; and

(c) When available, United States export or customs clearance documents showing that the goods were actually exported; and

(d) When available, records showing that the goods were packaged, numbered, or otherwise handled in a way which is exclusively attributable to goods for export.

Thus, where the seller actually delivers the goods into the export stream and retains such records as above set forth, the tax does not apply. It is not sufficient to show that the goods ultimately reached a foreign destination; but rather, the seller must show that he was required to, and did put the goods into the export process.

Sales of tangible personal property, of ships stores, and supplies to operators of steamships, etc., are not deductible irrespective of the fact that the property will be consumed on the high seas, or outside the territorial jurisdiction of this state, or by a vessel engaged in conducting foreign commerce.

**EXTRACTING, MANUFACTURING.** Persons engaged in these activities in Washington and who transfer or make delivery of articles produced to points outside the state are subject to business tax under the Extracting or Manufacturing classification and are not subject to business tax under the Retailing or Wholesaling classification. See also Rules 135 and 136 [WAC 458-20-135 and 458-20-136]. The activities taxed occur entirely within the state, are inherently local, and are conducted prior to the commercial journey. The tax is measured by the value of products as determined by the selling price. See Rule 112 [WAC 458-20-112]. It is immaterial that

the value so determined includes an additional increment of value because the sale occurs outside the state.

#### RETAIL SALES TAX

The same principles apply to the retail sales tax as are set forth for business and occupation tax above, except that certain statutory exemptions may apply. (See Rules 174, 175, 176, 177, 238 and 239 [WAC 458-20-174, 458-20-175, 458-20-176, 458-20-177, 458-20-238 and 458-20-239].)

#### USE TAX

The use tax is imposed upon the use, including storage, of all tangible personal property acquired for any use or consumption in this state unless specifically exempt by statute.

~~((Revised August 31, 1976:))~~

**AMENDATORY SECTION** (Amending Order ET 74-1, filed 5/7/74)

WAC 458-20-193D ~~((RULE 193-PART D))~~  
TRANSPORTATION, COMMUNICATION, PUBLIC UTILITY ACTIVITIES, OR OTHER SERVICES IN INTERSTATE OR FOREIGN COMMERCE.

WAC 458-20-193 deals with interstate and foreign commerce and is published in four separate parts:

- Part A. Sales of Goods Originating in Washington to Persons in Other States.
- Part B. Sales of Goods Originating in Other States to Persons in Washington.
- Part C. Imports and Exports: Sales of Goods From or to Persons in Foreign Countries.
- Part D. Transportation, Communication, Public Utility Activities, or other Services in Interstate or Foreign Commerce.

#### PART D.

#### BUSINESS AND OCCUPATION TAX, PUBLIC UTILITY TAX

In computing tax there may be deducted from gross income the amount thereof derived as compensation for performance of services which in themselves constitute interstate or foreign commerce to the extent that that a tax measured thereby constitutes an impermissible burden upon such commerce. A tax does not constitute an impermissible burden upon interstate or foreign commerce unless the tax discriminates against that commerce by placing a burden thereon that is not borne by intrastate commerce, or unless the tax subjects the activity to the risk of repeated exactions of the same nature from other states. Transporting across the state's boundaries is exempt, whereas supplying such transporters with facilities, arranging accommodations, providing funds and the like, by which they engage in such commerce is taxable.

**EXAMPLES OF EXEMPT INCOME:**

1. Income from those activities which consist of the actual transportation of persons or property across the state's boundaries is exempt.
2. That portion of commissions received by local brokers or commission merchants for interstate or foreign sales which was paid to out-of-state independent agents is exempt.
3. Income from services rendered by an out-of-state branch or office of the taxpayer regularly maintained outside the state is exempt. (See WAC 458-20-194.)

**EXAMPLES OF TAXABLE INCOME:**

1. Compensation received by persons engaged in business within this state for performance of business activities which are only ancillary to transportation across the state's boundaries is taxable.
2. Compensation received by merchandise brokers or commission merchants for services rendered within this state to principals engaged in interstate or foreign commerce is taxable.
3. Compensation received by contracting, stevedoring or loading companies for services performed within this state is taxable.

Persons engaged in stevedoring and associated activities involving the movement of goods and commodities in waterborne interstate or foreign commerce are subject to business tax at the rate .0033 upon the gross proceeds from such activities. Stevedoring and associated activities means all activities of a labor, service, or transportation nature whereby cargo is loaded or unloaded to or from vessels or barges, passing over, onto, or under a wharf, pier, or similar structure, including also the moving of cargo to a warehouse or similar holding or storage yard or area to await further movement in import or export; also the movement to a consolidation freight station to be stuffed, unstuffed, containerized, separated or otherwise segregated or aggregated for delivery or loading on any mode of transportation for delivery to its consignee. Specific activities included in this definition are: wharfage, handling, loading, unloading, moving of cargo to a convenient place of delivery to the consignee or a convenient place for further movement to export mode; documentation services in connection with the receipt, delivery, checking, care, custody and control of cargo required in the transfer of cargo; imported automobile handling prior to delivery to consignee; terminal stevedoring and incidental vessel services, including but not limited to plugging and unplugging refrigerator service to containers, trailers, and other refrigerated cargo receptacles, and securing ship hatch covers.

Persons engaging in business as an international steamship agent, international customs house broker, international freight forwarder, vessel and/or cargo charter broker in foreign commerce, or international air cargo agent are subject to business tax at the rate .0033 upon gross income with respect to such international activities.

In computing public utility tax, there may be deducted from gross income so much thereof as is derived from actually transporting persons or property or transmitting communications or electrical energy, from this

state to another state or territory or to a foreign country and vice versa.

Persons, including dock companies or wharfage companies, are permitted no deduction (~~(of)~~) from gross income ((from)) of amounts received for services performed in this state consisting of the handling of cargo or freight even though such cargo or freight has moved or will move across the state's boundaries.

No deduction is permitted with respect to gross income derived from activities which are ancillary to transportation across the state's boundaries, such as income received by a wharf company or warehouse company for the storage of goods. The mere ownership or operation of facilities by means of which others engage in foreign or interstate commerce is an activity ancillary to such commerce and any income received therefrom is taxable.

Insofar as the transportation of goods is concerned, the interstate movement of cargo or freight ceases when the goods have arrived at the destination to which it was billed by the out-of-state shipper, and no deduction is permitted of the gross income derived from transporting the same from such point of destination in this state to another point within this state. Thus, freight is billed from San Francisco, or a foreign point, to Seattle. After arrival in Seattle it is transported to Spokane. No deduction is permitted of the gross income received for the transportation from Seattle to Spokane. Again, freight is billed from San Francisco, or a foreign point, to a line carrier's terminal, or a public warehouse in Seattle. After arrival in Seattle it is transported from the line carrier's terminal or public warehouse to the buyer's place of business in Seattle. No deduction is permitted of the gross income received as transportation charges from the line carrier's terminal or public warehouse to the buyer's place of business in Seattle.

~~((Revised May 3, 1974))~~

The interstate movement of cargo or freight begins when the goods are committed to a carrier for transportation out of the state, which carrier will start the transportation to a point outside the state.

**WSR 83-07-034**  
**ADOPTED RULES**  
**DEPARTMENT OF REVENUE**  
 [Order ET 83-17—Filed March 15, 1983]

I, Donald R. Burrows, director of the Department of Revenue, do promulgate and adopt at Olympia, Washington, the annexed rules relating to chapter 458-20 WAC. Those sections adopted are as follows: WAC 458-20-102, 458-20-104, 458-20-106, 458-20-107, 458-20-108, 458-20-116, 458-20-118, 458-20-121, 458-20-123, 458-20-124, 458-20-125, 458-20-126, 458-20-127, 458-20-128, 458-20-130, 458-20-131, 458-20-132, 458-20-135, 458-20-137, 458-20-140, 458-20-141, 458-20-142, 458-20-143, 458-20-148 and 458-20-150.

This action is taken pursuant to Notice No. WSR 83-04-063 filed with the code reviser on February 2, 1983.

These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Department of Revenue as authorized in RCW 82.32.300.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By DeLoss H. Brown  
Chief Administrative Law Judge  
for Don R. McCuiston, Director  
Tax Rules, Interpretation and Appeals Division

**AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)**

WAC 458-20-102 ~~((RULE 102))~~ RESALE CERTIFICATES. Except as hereinafter noted, all sales are deemed to be retail sales unless the seller takes from the buyer a resale certificate signed by and bearing the registration number and address of the buyer, to the effect that the property purchased is:

1. For resale in the regular course of business, or
2. To be used as an ingredient or component part of a new article of tangible personal property to be produced for sale, or
3. A chemical to be used in processing an article to be produced for sale.

When a vendor receives and accepts in good faith from a purchaser a resale certificate as described in this rule, the vendor is relieved of liability for retail sales tax with respect to the transaction. When a vendor has not secured such a resale certificate he is personally liable for the tax due unless he can sustain the burden of proving (1) that the property was sold for one of the three purposes set forth above and (2) that the purchaser was eligible to give a bona fide resale certificate under the provisions of this rule.

Any purchaser who fraudulently signs a resale certificate with intent to avoid payment of tax is guilty of a gross misdemeanor.

No prescribed form of resale certificate is required. Any written statement to the effect that the tangible personal property is purchased for resale signed by and bearing the name, address, and registration number of the buyer is sufficient. Such statement may be written or stamped upon the purchase order or may be upon a separate paper. It should be in substantially the following form:

"I hereby certify that this purchase is for resale without intervening use by me in the regular course of business, or is to be used as an ingredient or component part of a new article of tangible personal property to be produced for sale, or is a chemical to be used in processing an article to be produced for sale.

Registration No. . . . . Name as Registered Firm Name . . . . . Address . . . . . Type of Business . . . . . Authorized Signature . . . . . Title . . . . . Date . . . . ."

Blanket resale certificates may be given in advance by known wholesalers, jobbers or retailers. These certificates should be substantially in the following form:

"I hereby certify that all the tangible personal property which I will purchase from . . . . . will be purchased for resale in the regular course of business without intervening use by me, or for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property of which the property purchased will be an ingredient, or a chemical used in processing the same. This certificate shall be considered a part of each order which I may hereafter give to you, unless otherwise specified, and shall be valid until revoked by me in writing.

Registration No. . . . . Name as Registered Firm Name . . . . . Address . . . . . Type of Business . . . . . Authorized Signature . . . . . Title . . . . . Date . . . . ."

Blanket resale certificates remain valid only so long as the registration number shown thereon has not been cancelled or revoked. Therefore, blanket resale certificates must be renewed whenever a change occurs in the ownership of a purchaser's business and a new Certificate of Registration is required. All blanket resale certificates must be renewed at intervals not to exceed four years. Sellers who have valid blanket resale certificates on file without the additional language required by the March, 1983 amendment to this rule are not required to obtain revised blanket resale certificates except where a purchaser's registration with the department of revenue has been cancelled or revoked, a change occurs in the ownership of a purchaser's business and a new registration is required, or the blanket resale certificate was completed more than four years prior to the effective date of the amendment.

**EXCEPTION AS TO NONRESIDENT BUYERS.** In case the purchaser is a nonresident who is not engaged in business in this state, but buys articles here for the purpose of resale in his regular course of business outside this state, the seller should take from such a purchaser a resale certificate substantially in the above form, omitting a registration number, but including a statement to the effect that the articles purchased are for resale by him in his regular course of his business (at the place of his domicile).

**EXCEPTION AS TO FARMERS.** The word "farmer" as used in this rule means any person engaged in the business of growing or producing for sale at wholesale upon his own lands, or upon lands in which he has a present right of possession, any agricultural or horticultural product or crop, including the raising for sale of any animal, bird or insect or the milk, eggs, wool, fur,

meat, honey or other substance obtained therefrom. It does not mean a person raising any animal, agricultural or horticultural product primarily for his own use or consumption, nor does it mean any person (~~in respect to the~~) dealing in livestock (~~primarily~~) as an operator of a stockyard, slaughter house, or packing house.

Farmers who do not sell at retail are not required to register. Sales of feed, seed, fertilizer, and spray materials to farmers for the purpose of producing for sale any agricultural product whatsoever are not subject to the retail sales tax. Farmers (~~also~~) who purchase livestock for the purpose of fattening and later reselling the same (~~and such sales~~) are making purchases at wholesale (~~sales and~~) not subject to the retail sales tax. Upon sales of any such articles to farmers (including farmers operating in other states), the seller should take from the farmer a resale certificate showing the farmer's name and address and a statement to the effect that his purchase of feed, seed, fertilizer, spray materials is made for the purpose of producing for sale at wholesale an agricultural product, or that his purchase of livestock is made for the purpose of resale. (For sales to farmers of feed, seed, fertilizer and spray materials, see WAC 458-20-122.)

**PURCHASES FOR DUAL PURPOSE.** It may happen that a buyer normally is engaged in both consuming and reselling certain types of articles of tangible personal property and is not able to determine at the time of purchase whether the particular property acquired will be consumed or resold. In such cases, the buyer should purchase according to the general nature of his business; that is, if principally he consumes the articles in question, he should not give a resale certificate for any portion thereof, but if, on the other hand, he principally resells (~~at retail~~) such articles, he may sign a resale certificate for the whole amount of his purchases.

If the buyer gives a resale certificate for all purchases and thereafter consumes some of the articles purchased, he must set up in his books of account the value thereof and remit to the Department of Revenue the deferred sales tax payable thereon. Such tax should be reported on Form 2406 under use tax.

On the other hand, if the buyer has not given a resale certificate but has paid tax on all purchases of such articles and subsequently resells at retail a portion thereof, he must, nevertheless, collect the tax from the purchaser and report such sales in making his tax returns. However, in such case, the buyer may take a deduction on his return representing his cost of the property thus resold on which sales tax was paid.

Such deduction shall be designated as "Resale Purchases on Which Tax Was Paid" and listed under sales tax deductions on the back of the tax return form. Claim for deduction will be allowed only if the taxpayer keeps and preserves records in support thereof which show the names of the persons from whom such articles were purchased, the date of the purchase, the type of articles, the amount of the purchase and the tax which was paid. (See WAC 458-20-174, 458-20-175 and 458-20-176 for exemption certificates concerning certain sales made to persons engaged in interstate or foreign commerce or in deep sea fishing operations.)

~~((Revised June 1, 1970:))~~

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-104 ~~(((RULE 104)))~~ EXEMPTIONS—VOLUME OF BUSINESS.

**BUSINESS AND OCCUPATION TAX**

Persons subject to the business and occupation tax are exempt from the payment of this tax for any reporting period in which the taxable amount reported under the combined total of all business and occupation tax classifications does not equal or exceed the minimum taxable amount for the reporting periods assigned to such persons, according to the following schedule.

Monthly reporting basis .....	<del>\$(300)</del> <u>1,000</u> per month
Quarterly reporting basis .....	<del>\$(900)</del> <u>3,000</u> per quarter
Annual reporting basis .....	<del>\$(3,600)</del> <u>12,000</u> per annum

When the taxable amount for a reporting period equals or exceeds the minimum taxable amount, tax must be paid on the full taxable amount and no deduction or offset is allowed for the amount of the minimum. The deduction for minimum taxable amounts is applicable to taxable amounts for the entire reporting period, regardless of the fact that the business may not have been operated during the entire period.

**RETAIL SALES TAX**

No exemption from tax is allowed under the retail sales tax to any person engaged in the business of making taxable retail sales by reason of the volume of such sales.

**PUBLIC UTILITY TAX**

Persons subject to the public utility tax are exempt from the payment of this tax for any reporting period in which the taxable amount reported under the combined total of all public utility tax classifications does not equal or exceed the minimum taxable amount for the reporting periods assigned to such persons, according to the following schedule.

Monthly reporting basis .....	\$500 per month
Quarterly reporting basis .....	\$1,500 per quarter
Annual reporting basis .....	\$6,000 per annum

(See subhead Business and Occupation Tax, above, for limitations which apply equally to public utility tax.)

~~((Revised April 1, 1959:))~~

**AMENDATORY SECTION** (Amending Order ET 75-1, filed 5/2/75)

WAC 458-20-106 ~~(((RULE 106)))~~ CASUAL OR ISOLATED SALES—BUSINESS REORGANIZATIONS. A casual or isolated sale is defined by RCW 82.04.040 as a sale made by a person who is not engaged in the business of selling the type of property involved. Any sales which are routine and continuous must be considered to be an integral part of the business operation and are not casual or isolated sales.

Furthermore, persons who hold themselves out to the public as making sales at retail or wholesale are deemed to be engaged in the business of selling, and sales made

by them of the type of property which they hold themselves out as selling, are not casual or isolated sales even though such sales are not made frequently.

In addition the sale at retail by a manufacturer or wholesaler of an article of merchandise manufactured or wholesaled by him is not a casual or isolated sale, even though he may make but one such retail sale.

#### BUSINESS AND OCCUPATION TAX

The business and occupation tax does not apply to casual or isolated sales.

#### RETAIL SALES TAX

The retail sales tax applies to all casual or isolated retail sales made by a person who is engaged in the business activity; that is, a person required to be registered under ~~((Rule 101 [WAC 458-20-101]))~~ WAC 458-20-101. Persons not engaged in any business activity, that is, persons not required to be registered under ~~((Rule 101 [WAC 458-20-101]))~~ WAC 458-20-101, are not required to collect the retail sales tax upon casual or isolated sales.

However, persons in business as selling agents who are authorized, engaged or employed to sell or call for bids on tangible personal property belonging to another, and so selling or calling, are deemed to be sellers, and shall collect the retail sales tax upon all retail sales made by them. The tax applies to all such sales even though the sales would have been casual or isolated sales if made directly by the owner of the property sold.

~~((NOTE: Retail sales tax does not apply to certain specified sales whether or not casual or isolated. See RCW 82.08.030.))~~

A transfer of capital assets to or by a business is deemed not taxable to the extent the transfer is accomplished through an adjustment of the beneficial interest in the business. The following examples are instances when the tax will not apply.

1. Transfers of capital assets between a corporation and a wholly-owned subsidiary, or between wholly-owned subsidiaries of the same corporation.
2. Transfers of capital assets by an individual or by a partnership to a corporation, or by a corporation to another corporation in exchange for capital stock therein.
3. Transfers of capital assets by a corporation to its stockholders in exchange for surrender of capital stock.
4. Transfers of capital assets pursuant to a reorganization under 26 USC Section 368 of the Internal Revenue Code, when capital gain or ordinary income is not realized.
5. Transfers of capital assets to a partnership or joint venture in exchange for an interest in the partnership or joint venture; or by a partnership or joint venture to its members in exchange for a proportional reduction of the transferee's interest in the partnership or joint venture.
6. Transfer of an interest in a partnership by one partner to another; and transfers of interests in a partnership to third parties, when one or more of the original partners continues as a partner, or owner.

The burden is upon the taxpayer to establish the facts concerning the adjustment of the beneficial interest in the business when exemption is claimed.

#### USE TAX

The use tax applies upon the use of any property purchased at a casual retail sale without payment of the retail sales tax, unless exempt by law. Uses which are exempt from the use tax are set out in RCW 82.12.030.

Where there has been a transfer of the capital assets to or by a business, the use of such property is not deemed taxable to the extent the transfer was accomplished through an adjustment of the beneficial interest in the business, provided, the transferor previously paid sales or use tax on the property transferred. (See the exempt situations listed under the Retail Sales Tax subdivision of this rule.)

~~((Revised))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

~~WAC 458-20-107 ((RULE 107))~~ SELLING PRICE, GROSS PROCEEDS OF SALES, TRADE-INS, WARRANTIES. "The term 'selling price' means the consideration, whether money, credits, rights, or other property, expressed in the terms of money, paid or delivered by a buyer to a seller, all without any deduction, on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes or any other expenses whatsoever paid or accrued and without any deduction on account of losses." (RCW 82.08.010.)

"The term 'gross proceeds of sales' means the value proceeding or accruing from the sale of tangible personal property . . . without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses." (RCW 82.04.070.)

When tangible personal property is rented or leased, the "selling price" includes all charges to the renter or lessee for the use of the property rented or leased, including charges designated as insurance, interest and other costs recovered stated separately from the regular rental fee. When tangible personal property is rented or leased under circumstances that the consideration paid does not represent a reasonable rental for the use of the articles so rented or leased, the "selling price" must be determined as nearly as possible according to the value of such use at the places of use of similar products of like quality and character. In cases of doubt, all of the pertinent facts should be submitted to the Department of Revenue for an advisory determination.

The terms "selling price" and "gross proceeds of sales" include items of cost which are the direct obligation of the seller but which he may invoice separately to his customer. Examples of such costs are the cost of the contractor's performance bond, the cost of city or state business and occupation taxes or public utility taxes, the cost of insurance protecting the seller and the cost of freight in. The selling price can be payable in money or otherwise. If it is payable in whole or in part in property, each party is a seller of the property he is to transfer.

TRADE-INS. The selling price or gross proceeds of sales includes the full consideration whether in money or



property or both expressed in terms of money. If traded-in property is subsequently resold at retail, the retail sales tax must be collected on the selling price thereof and the amount of such selling price must be reported by the seller as gross proceeds of sales.

To illustrate: An automobile is sold at retail for \$1,000.00. The purchaser pays \$600.00 in cash and is allowed \$400.00 as the trade-in value of a used automobile. The selling price, upon which the sales tax must be collected and the amount to be reported as gross proceeds of sales, is \$1,000.00. If the automobile traded in is later sold for \$500.00 the sales tax must be collected on such selling price, and the amount of such selling price must be reported as gross proceeds of sales.

In some industries it is customary to quote the purchaser an "exchange" price, i.e., a reduced price quoted in the expectation that the purchaser will trade in, or "exchange" a used article of the same type. In such case the selling price is the exchange price plus the value of the article exchanged.

((Revised June 1, 1970-))

WARRANTY OR SERVICE CONTRACTS. When a warranty or service contract is sold along with a sale of tangible personal property the entire charge is taxable as gross proceeds from the sale of tangible personal property. However, the sale of a warranty or service contract by itself is a transaction subject to business tax under the service classification upon gross income therefrom. A person performing repair work pursuant to a warranty or service contract is taxable as a retailer or wholesaler upon amounts received for performance of such work, including amounts received from another who may have sold the warranty or service contract and amounts received from the owner of the property. If the repairman himself issued the warranty or service contract, he is taxable as a retailer or wholesaler upon any additional amounts received at the time repair work is done. The sale of a maintenance contract which calls for regular or periodic maintenance, repair, or adjustment of tangible personal property is taxable as a retail or wholesale sale, as the case may be.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-108<sup>7</sup> ~~((RULE 108))~~ RETURNED GOODS, ALLOWANCES, CASH DISCOUNTS. When a contract of sale is made subject to cancellation at the option of one of the parties or to revision in the event the goods sold are defective or if the sale is made subject to cash or trade discount, the gross proceeds actually derived from the contract and the selling price are determined by the transaction as finally completed.

RETURNED GOODS. When sales are made either upon approval or upon a sale ~~((and))~~ or return basis, and the purchaser returns the property purchased and the entire selling price is refunded or credited to the purchaser, the seller may deduct an amount equal to the selling price from gross proceeds of sales in computing tax liability, if the amount of sales tax previously collected from the buyer has been refunded by the seller to the buyer. If the property purchased is not returned within the guaranty period as established by contract or

by customs of the trade, or if the full selling price is not refunded or credited to the purchaser, a presumption is raised that the property returned is not returned goods but is an exchange or a repurchase by the vendor.

To illustrate: S sells an article for \$60.00 and credits his sales account therewith. The purchaser returns the article purchased within the guaranty period and the purchase price and the sales tax theretofore paid by the buyer is refunded or credited to him. S may deduct \$60.00 from the Gross Amount reported on his tax return.

DEFECTIVE GOODS. When bona fide refunds, credits or allowances are given within the guarantee period by a seller to a purchaser on account of defects in goods sold, the amount of such refunds, credits or allowances may be deducted by the seller in computing tax liability, if the proportionate amount of the sales tax previously collected from the buyer has been refunded by the seller.

S sells an article to B for \$60.00 and credits his sales account therewith. The article is later found to be defective.

a. S gives B credit of \$50.00 on account of the defect, and also a credit of sales tax collectible on that amount. S may deduct \$50.00 from the Gross Amount reported in his tax returns. This is true whether or not B retains the defective article.

b. B returns the article to S who gives B an allowance of \$50.00 on a second article of the same kind which B purchases for an additional payment of \$10.00, plus sales tax thereon. S may deduct \$50.00 from the Gross Amount reported in his tax returns. The sale of the second article, however, must be reported for tax purposes as a \$60.00 sale and included in the Gross Amount in his tax return.

c. B returns the article to S who replaces it with a new article of the same kind free of charge, and without sales tax. S may deduct \$60.00 from the Gross Amount reported in his tax returns, but the \$60.00 selling price of the substituted article must be reported in the Gross Amount.

No deduction is allowed from the Gross Amount reported for tax if S in "b" and "c" above, does not credit his sales account with the selling price of the new article furnished to replace the defective one, but instead merely credits the sales account with an amount equal to the additional payment received, if any. In such case, the allowance for the defect is already shown in the sales account by the reduced sales price of the new article.

DISCOUNTS. The selling price of a service or of an article of tangible personal property does not include the amount of bona fide discounts actually taken by the buyer and the amount of such discount may be deducted from gross proceeds of sales providing such amount has been included in the Gross Amount reported. Discounts are not deductible under the retail sales tax when such tax is collected upon the selling price before the discount is taken and no portion of the tax is refunded to the buyer. Discount deductions will be allowed under the Extracting or Manufacturing classifications only when the value of the products is determined from the gross proceeds of sales. Patronage dividends which are granted

in the form of discounts in the selling price of specific articles (for example, a rebate of one cent per gallon on purchases of gasoline) are deductible. (Some types of patronage dividends are not deductible. See WAC 458-20-219.)

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-116 ~~((RULE 116))~~ LABELS, NAME PLATES, TAGS, PREMIUMS AND ADVERTISING MATTER. Sales of labels and name plates to persons who attach the same to containers enclosing articles sold by them are sales for consumption when such persons retain title to the containers which are to be returned to the seller for re-use, and the retail sales tax applies to such sales.

Sales of ~~((all other))~~ labels and name plates, and sales of price tags and shipping tags to persons who attach same to articles or containers sold by them or enclose them with articles therein sold by them, are sales for resale and the retail sales tax does not apply thereto.

Sales of labels, name plates, or price tags to persons who retain them for inventory, statistical, or other business purposes are sales for consumption and the retail sales tax applies to such sales.

The retail sales tax does not apply to sales of so-called premiums to persons who pass title thereto with other articles which are sold by them, when the passing of title to the premiums is not contingent upon the returning of coupons or other evidence of prior purchases of similar articles.

Sales of so-called premiums to persons who do not pass title thereto with other articles which are sold by them, but which are given as an inducement to perform a service, such as the soliciting of subscriptions, or are given upon the returning of coupons or other evidence of prior purchases of similar articles, are sales for consumption, and the retail sales tax applies thereto.

The retail sales tax does not apply to sales of advertising matter sold to persons who enclose the same with articles sold by them, when such advertising matter relates primarily to such articles with which they are enclosed. (For use tax liability on the use of advertising materials, see WAC 458-20-178.)

((Issued May 1, 1943:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-118 ~~((RULE 118))~~ SALE OR RENTAL OF REAL ESTATE, LICENSE TO USE REAL ESTATE. Amounts derived from the sale and rental of real estate are exempt from taxation under the business and occupation tax. However, there is no exemption of amounts derived from engaging in any business wherein a mere license to use or enjoy real property is granted. Further, no exemption is allowed for amounts received as commissions for the sale or rental of real estate ~~((:))~~ (RCW 82.04.390 ~~((:))~~) nor for interest received

by persons engaged in the business of selling real estate on time or installment contracts. For purposes of distinguishing the lease or rental of real estate from the granting of a license to use real estate (taxable under various other classifications of the business and occupation tax) the Department of Revenue will be guided by the following principles.

**LEASE OR RENTAL OF REAL ESTATE.** A lease or rental of real property conveys an estate or interest in a certain designated area of real property with an exclusive right in the lessee of continuous possession against the world, including the owner, and grants to the lessee the absolute right of control and occupancy during the term of the lease or rental agreement. An agreement will not be construed as a lease of real estate unless a relationship of "landlord and tenant" is created thereby. It is presumed that the sale of lodging by a hotel, motel, tourist court, etc., for a continuous period of thirty days or more is a rental of real estate. It is further presumed that all rentals of apartments and leased departments constitute rentals of real estate.

**LICENSE TO USE REAL ESTATE.** A license grants merely a right to use the real property of another but does not confer exclusive control or dominion over the same. Usually, where the grant conveys only a license to use, the owner controls such things as lighting, heating, cleaning, repairing and opening and closing the premises.

It will be presumed that license to use or enjoy real property is granted in the rental of the following:

1. Hotel rooms (for periods of less than 30 continuous days; See WAC 458-20-166).
2. Motels, tourist courts and trailer parks (for periods of less than 30 continuous days; See WAC 458-20-166).
3. Cold storage lockers (See WAC 458-20-133).
4. Safety deposit boxes.
5. Storage space (See WAC 458-20-182).
6. Space within park or fair grounds to a concessionaire.

((Revised April 14, 1960:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-121 ~~((RULE 121))~~ SALES OF ((STEAM)) HEAT. Persons engaging in the business of operating a plant for the production, extraction, or storage of heat for distribution ((and)), for hire or sale ((of steam for heating or power purposes)), whether such heat is produced by a biomass system, cogeneration, geothermal sources, fossil fuels, or otherwise, are subject to the provisions of the business and occupation tax and are taxable under the Service and Other Business Activities classification.

((Revised May 1, 1937:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-123 ~~((RULE 123))~~ PUBLIC AND LENDING LIBRARIES.

## DEFINITIONS.

The term "public libraries" as used herein means libraries operated by the state or by any governmental unit, as the term is defined by RCW 27.12.010.

The term "lending libraries" as used herein has reference to all libraries other than those operated by the state or by a governmental unit.

## BUSINESS AND OCCUPATION TAX

**RETAILING.** Lending libraries are taxable under the Retailing classification upon the gross proceeds of sales and rentals of all books and periodicals.

For tax liability of public libraries (~~are not subject to the provisions of the business and occupation tax~~) see WAC 458-20-189.

## RETAIL SALES TAX

Lending libraries are not required to pay the retail sales tax upon the purchase of books and periodicals and newspapers loaned by them provided they supply their vendors with resale certificates in the usual form (See WAC 458-20-102). Public libraries are required to pay the retail sales tax on purchases of books and periodicals loaned by them.

Lending libraries are required to collect the retail sales tax from their patrons upon sales and rentals of all books and periodicals (excluding newspapers).

~~((Revised April 1, 1959:))~~

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-124~~(((RULE 124)))~~ RESTAURANTS, SODA FOUNTAINS, COCKTAIL BARS, BEER PARLORS, ETC. As used herein, the term "restaurants, soda fountains, cocktail bars, beer parlors, etc.," means every place where prepared foods and beverages are sold and served to individuals, generally for consumption on the premises where sold.

The retail sales tax applies upon all sales of foods and beverages made to consumers by persons operating restaurants, soda fountains, cocktail bars, beer parlors, etc.

**SALES OF ALCOHOLIC BEVERAGES BY CLASS H LICENSEES, TAVERNS, AND CONCESSIONAIRES.** Businesses authorized under license or permit issued by the Washington State Liquor Control Board to sell liquor, beer, and wine by the drink under conditions of business such as to render impracticable the separate collection of the retail sales tax may, upon compliance with the following requirements and conditions, include the retail sales tax in the selling price of the item sold: (1) The establishment must display a chart, in type large enough to be read by customers, posted in a conspicuous place, which separately lists each item by name, the selling price, sales tax, and total charge, and (2) the chart must be posted at a location where the customer can easily read the chart without being required to enter employee work areas or without special request that the chart be furnished to him. This procedure is permissible only for sale of alcoholic beverages and not to sales of meals or other menu items. A list of prices which merely shows number combinations which add up to even nickel or dime

amounts does not meet the foregoing requirements. An operator who elects to report sales tax in the manner herein provided but fails to follow the foregoing requirements shall be subject to business and occupation tax and retail sales tax upon gross receipts.

**CLASS H LICENSE LOCATIONS.** When an operator elects pursuant to the foregoing, to sell drinks at a price which, after addition of sales tax is rounded off to an even amount, this pricing method must be used in all areas of the location. This means that the price posting requirements must be met wherever drinks are sold so that the customer can identify readily the items billed inclusive of tax and those billed exclusive of tax. Therefore, drink totals and food totals must be shown separately so that all dinner checks involving both food and liquor charges shall be presented to the customer with amounts due shown in the following order: Food, sales tax on food, liquor, total. Persons who elect to post prices to show amounts of tax included but who fail to comply with these requirements are subject to business and occupation tax and retail sales tax measured by the gross bar and cocktail lounge receipts.

The retail sales tax also applies upon all sales of dishes, kitchen utensils, linens, furniture and fixtures, and the like, made by supply houses to such operators.

The retail sales tax does not apply upon sales of food-stuffs and beverages made by supply houses to persons operating restaurants, soda fountains, cocktail bars, beer parlors, etc. Likewise, that tax does not apply upon sales to said persons of paper plates, paper cups, paper napkins, toothpicks, or any other articles which are furnished to customers, the first actual use of which renders such articles unfit for further use. (See WAC 458-20-119—Sales of Meals.)

~~((Revised May 1, 1949:))~~

**GRATUITIES.** Tips or gratuities representing donations or gifts by customers under circumstances which are clearly voluntary are not part of the selling price subject to tax. However, mandatory additions to the price by the seller, whether labeled service charges, tips, gratuities or otherwise must be included in the selling price and are subject to both the retailing classification of the business and occupation tax and the retail sales tax.

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-125~~(((RULE 125)))~~ MISCELLANEOUS SALES FOR FARM USE. Sales of tangible personal property to persons engaging in farming are wholesale sales and not subject to the retail sales tax when such property is purchased for resale or to become an ingredient of products produced for sale or when such property consists of, or will become parts of a container to be resold with such products. Thus, sales of grain sacks which are resold with grain produced, sack twine used in binding such sacks, wire for binding bales of hay and alfalfa which are sold, box shooks, fruit and vegetable wrappers and the like are wholesale sales. (See WAC 458-20-209 for applicability of retail sales tax to sales of these commodities to persons performing farming services for hire.)

Sales of tangible personal property to persons engaging in farming are retail sales and subject to the retail sales tax when such property is not resold, does not become an ingredient of products produced for sale, and does not consist of containers, or component parts thereof, to be resold with such products, except as provided in WAC 458-20-122. Thus the retail sales tax must be collected upon sales to such persons of machinery, tools, binder twine, pea twine, hop wire, cleaning materials, peat moss, litter of all kinds and the ingredients thereof, even though the litter after use is resold to a person engaged in commercial production for use as fertilizer.

The retail sales tax is not applicable to sales of pollen, sales of purebred livestock for breeding purposes where the animals are registered in a nationally recognized breeding association, to sales of beef and dairy cattle used on a farm, to sales of poultry for use in the production for sale of poultry or poultry products, nor to sales of semen for use in the artificial insemination of livestock.

((Revised July 1, 1967.))

As evidence of entitlement to sales tax exemption upon sale of purebred animals sold for breeding purposes, the seller is required to take from the purchaser a written and signed certificate substantially in the following form:

I, \_\_\_\_\_, certify that my purchase from \_\_\_\_\_ of \_\_\_\_\_, a purebred \_\_\_\_\_, which is registered with the \_\_\_\_\_ breeding association, is being purchased by me for breeding purposes.

Date

Signature

Address

City, State, Zip Code

AMENDATORY SECTION (Amending Order ET 73-1, filed 11/2/73)

WAC 458-20-126 ~~((RULE 126))~~ SALES OF MOTOR VEHICLE FUEL AND SPECIAL FUELS.

SALES OF MOTOR FUEL AND SPECIAL FUELS

As used herein the term "vehicle fuel" means motor vehicle fuel as defined in chapter 82.36 RCW and special fuels as defined in chapter 82.38 RCW.

The retail sales tax does not apply to sales of motor vehicle fuel on which the tax of chapter 82.36 RCW is paid, nor to sales of special fuels when sold for use as fuel in propelling motor vehicles upon the public highways in this state and on which the special fuel tax or the annual fee in lieu thereof in the case of certain non-pollutant fuels imposed by chapter 82.38 RCW, is paid.

Persons selling special fuels on which the tax of chapter 82.38 RCW is not collected are required to collect the retail sales tax on retail sales thereof. Purchasers of nonpollutant fuel (including liquid and gaseous propane)

who are registered with the department and who take deliveries into bulk storage facilities should get information from an office of the department regarding special provisions for such deliveries.

It is the intent of the law that all vehicle fuels will be subject to either the vehicle fuel taxes (chapter 82.36 RCW or chapter 82.38 RCW) or else the sales or use taxes of the Revenue Act (chapter 82.08 RCW or chapter 82.12 RCW). Therefore persons receiving refund of vehicle fuel taxes are subject to payment of the use tax of chapter 82.12 RCW on the value of the fuel.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-127 ~~((RULE 127))~~ MAGAZINES AND PERIODICALS.

RETAIL SALES TAX

Sales of magazines and periodicals to the reading public by persons operating news stands, book stores, cigar stores, drug stores and the like are sales at retail and are subject to the retail sales tax. Sales to newsstands or stores which are sales for resale (~~and~~) are not subject to the retail sales tax.

When magazines or periodicals are distributed to the final purchaser by a distributor who effects such distribution through organizers or captains, supervising boys, or others selling from house to house or upon the streets, the news company or distributor is the one responsible for the collection and payment of the retail sales tax.

Such news companies or distributors shall collect from the boys or others selling the magazines or periodicals the retail sales tax upon the gross retail selling price of all magazines and periodicals taken by such boys or others.

Registration certificates are not required for organizers or captains or for boys or other persons selling magazines or other periodicals under such circumstances. Branch certificates will be issued to the news company or magazine distributor for each of the local stations operated by such company.

Where subscriptions or renewals of subscriptions are mailed directly by purchasers to publishers outside the state (~~and the publisher is a foreign vendor as defined in WAC 458-20-193~~), such subscriptions constitute transactions in interstate commerce of a type which are not subject to the retail sales tax. Because of circumstances peculiar to the magazine publishing industry, the degree of local activity in respect to interstate sales is either difficult or impossible to determine. For this reason, out-of-state vendors of magazines are relieved from liability for collecting either retail sales tax or use tax on sales of magazines or periodicals when such publications are published outside the state and delivered in interstate commerce to consumers in this state.

This rule does not apply to the sale of newspapers. The law expressly exempts the sale of newspapers from the retail sales tax. (RCW ~~((82.08.030(3)))~~ 82.08.0253.) See WAC 458-20-143 for the definition of "newspaper."

## USE TAX

Where no retail sales tax is paid upon the purchase of, or subscription to, a magazine or periodical, the use tax is subsequently payable upon the use of the magazine or periodical in this state by the purchaser or subscriber.

~~((Revised June 1, 1965.))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-128 ~~(((RULE 128)))~~ REAL ESTATE BROKERS AND SALESMEN.

## DEFINITIONS

As used herein:

The terms "real estate broker" and "real estate salesman" mean, respectively, a person licensed as such under the provisions of ~~((chapter 252, Laws of 1941, as amended [chapter 18.85 RCW]))~~ chapter 18.85 RCW.

## BUSINESS AND OCCUPATION TAX

A real estate broker is engaged in business as an independent contractor and is taxable under the Service and Other Activities classification upon the gross income of the business.

The measure of the tax on real estate commissions earned by the real estate broker shall be the gross commission earned by the particular real estate brokerage office including that portion of the commission paid to salesmen or associate brokers in the same office on a particular transaction: PROVIDED, HOWEVER, That where a real estate commission is divided between an originating brokerage office and a cooperating brokerage office on a particular transaction, each brokerage office shall pay the tax only upon their respective shares of said commission; and provided further, that where the brokerage office has paid the tax as provided herein, salesmen or associated brokers within the same brokerage office shall not be required to pay a similar tax upon the same transaction. ~~((Chapter 82.04 RCW))~~ RCW 82.04.255.

Thus, with the exception of cooperating brokerage offices, no deduction is allowed for commissions, fees or salaries paid by a broker to another broker or salesman, nor for other expenses of doing business.

The term "gross income of the business" includes gross income from commissions, fees and other emoluments however designated which the agent receives or becomes entitled to receive, but does not include amounts held in trust for others. (See also WAC 458-20-111, Advances and Reimbursements.) No deductions are allowed for dues, charges, and fees paid to multiple listing associations.

Real estate salesmen are presumed to be independent contractors. They are subject to the Service and Other Activities classification of the business and occupation tax on gross income from real estate commissions and fees earned where the brokerage office at which the real

estate salesman's license is posted has not paid the tax on the gross commission.

~~((Revised July 1, 1970.))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-130 ~~(((RULE 130)))~~ SALES OF REAL PROPERTY, STANDING TIMBER, MINERALS, NATURAL RESOURCES.

## BUSINESS AND OCCUPATION TAX-RETAIL SALES TAX

Amounts derived from the sale of real estate are not subject to tax under the business and occupation tax or the retail sales tax. However, no exemption is allowed where a mere license to use real estate is granted (See WAC 458-20-118). Further, no exemption is allowed for commissions received in connection with sales of real estate nor for interest received by persons engaged in the business of selling real estate on time or installments contracts.

Sales of standing timber, minerals in place, and other natural resources in place are sales of real estate, and are not subject to tax under the business and occupation tax or the retail sales tax.

Timber, minerals, and other natural resources, after being severed from the real estate, lose their identity as real property, and sales thereof after severance are subject to the provisions of the business and occupation tax and the retail sales tax.

Any person who cuts timber, or who mines or quarries minerals, or who takes other natural resources is subject to tax as an extractor under the business and occupation tax. (See WAC 458-20-135.)

## CONVEYANCE TAX

~~((Where standing timber, minerals in place and other natural resources in place are sold and title conveyed by deed or other written instrument, the provisions of the conveyance tax apply if the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, and not removed by the sale, exceeds \$100. The tax on conveyances is imposed at the rate of 50¢ for each \$500, or fractional part thereof. The tax is paid by means of stamps to be affixed to the deed or instrument conveying the property by the person making, signing, issuing or accepting any such instrument.~~

~~In cases where no deed, instrument or other writing conveying standing timber, minerals in place and other natural resources in place is given by the seller to the purchaser, the provisions of the conveyance tax do not apply. (See also WAC 458-20-184.)~~

~~Revised May 1, 1939.)) See WAC 458-20-184 for provisions of the conveyance tax.~~

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-131 ~~((RULE 131))~~ **MERCHANDISING GAMES, GAMES OF CHANCE AND CONCESSIONAIRES.**

**BUSINESS AND OCCUPATION TAX-RETAIL SALES TAX**

**MERCHANDISING GAMES FOR STIMULATING TRADE.** Persons conducting dice games and other games of chance which determine the amount the customer will pay for merchandise that he desires to purchase are taxable as follows: Under the Retailing classification with respect to the retail selling price of all merchandise sold to or won by customers, and under the Service and Other Business Activities classification upon the "increases" arising from the conduct of such games. As used herein the word "increases" means the winnings, gains or accumulations accruing daily over and above the retail selling price of all merchandise sold or won in any one day through such games. This method of reporting tax liability will be allowed only in those cases where the operator of the games, by proper accounting methods, accurately segregates the receipts accruing from such games. Where no such segregation is made, such persons are taxable under the Retailing classification with respect to the entire gross receipts from such games.

Punchboards which offer prizes of merchandise are considered as merchandising games, with the prizes being sold for the gross proceeds from the boards, and the gross income from such boards should therefore be reported under the Retailing classification. When such punchboards are consigned to a location under an arrangement for a split of the gross income between the owner of the boards and the person operating the location, the owner of the boards shall be responsible for reporting gross receipts therefrom under the Retailing classification. Where the owner of the boards has not paid the tax due, however, the Department of Revenue may proceed directly against the operator of the location for payment of the tax due.

**GAMES OF CHANCE OTHER THAN MERCHANDISING GAMES.** Persons conducting dice games, card games, bingo or keno games, "pools," or similar games of chance wherein players participate in such games with the opportunity of winning a certain sum of money, scrip or trade checks or a pool which accumulates (~~or scrip, trade checks, or hickies~~), are taxable under the Service and Other Business Activities classification upon all "increases" arising from the conduct of such games. The word "increases" as used herein means the winnings, gains, or accumulations accruing from any one game over and above the amount put into the game by the operator; and, where redeemable scrip, trade checks, or hickies are issued to winning players, the word "increases" means the excess of the operator's cash income from the game over the amount of redeemable scrip, trade checks, or hickies issued.

It is essential to the classification of such revenues as income from Service and Other Business Activities that

they be segregated properly from income derived from merchandising games. When the income from games of chance and amusement is not segregated properly from income from merchandising games, the income derived from both types of games will be taxable as income derived from sales at retail.

Punchboards which offer cash prizes are games of chance rather than merchandising games, and the "increases" (as defined above) therefrom should be reported under the Service and Other Business Activities classification. When such punchboards are consigned to a location under an arrangement for a split of the gross increases between the owner of the boards and the person operating the location, the owner of the boards shall be responsible for reporting gross increases therefrom under the Service and Other Business Activities classification. Where the owner of the boards has not paid the tax due, however, the department may proceed directly against the operator of the location for payment of the tax due.

Each type of game is considered as a separate, taxable transaction. Thus, losses on one type of game may not be deducted from winnings on another type of game.

**BETTING.** "Increases" from bets on events of public interest, such as sporting events, election results, etc., are taxable under the Service and Other Business Activities classification, and should be reported as income of the taxing period in which the winner is determined.

**CONCESSIONAIRES.** Persons conducting games of chance at fairs, carnivals, expositions, bazaars, picnics and other similar places in which merchandise is delivered to players in the form of prizes and awards under certain conditions are taxable under the Service and Other Business Activities classification upon the gross income received from the operation of such games. The predominant characteristics of the business in such cases is chance and amusement, and the transfers of merchandise in the form of prizes and awards is relatively small and does not constitute sales of such merchandise.

**RAFFLES.** Persons regularly conducting raffles are subject to the business and occupation tax under the classification Service and Other Activities on gross income from the sale of chances.

**REDEMPTION OF SCRIP(;) OR TRADE CHECKS(, OR HICKIES).** When scrip(;) or trade checks(, or hickies) are redeemed in exchange for merchandise or for services which are defined by the law as retail sales, the value of the scrip, etc., so redeemed should be reported as income under the Retailing classification. When scrip(;) or trade checks(, or hickies) are redeemed in exchange for services which are not defined by law as retail sales, e.g., haircuts, manicures, etc., the value of the scrip, etc., so redeemed should be reported as income under the Service and Other Business Activities classification.

**MISCELLANEOUS.** Revenues of card rooms, etc., from all activities other than those which are reportable under the Retailing classification, must be reported under the Service and Other Business Activities classification. Such revenues include income from the furnishing of playing facilities to card players, etc.

## RETAIL SALES TAX

Persons making retail sales of tangible personal property through merchandising games are liable for the payment of the retail sales tax upon the full retail selling price of the merchandise sold to or won by the customer and whether the tax was actually collected from the customer or not. The retail sales tax does not apply to income from games of chance or amusement which are not merchandising games if that income is properly segregated upon the taxpayer's books and records from the income from merchandise sales or merchandising games. Where the income is not so segregated, it is subject to the retail sales tax.

**MERCHANDISING GAMES FOR STIMULATING TRADE.** Persons conducting dice games and other games of chance which determine the amount that the customer will pay for merchandise that he desires to purchase should collect the retail sales tax from the customer, measured by the amount that the customer actually pays for the merchandise as a result of the outcome of the game.

Punchboards which offer prizes of merchandise are considered as merchandising games, with the prizes being sold for the gross proceeds from the boards, and the retail sales tax is therefore payable on those gross proceeds. For practical reasons, the retail sales tax may be absorbed by the operator, at his option, but the latter will be liable nevertheless to the Department of Revenue for the full tax on the gross income from each punchboard. When such punchboards are consigned to a location under an arrangement for a split of the gross income between the owner of the boards and the person operating the location, the owner of the boards shall be responsible for collecting and reporting to the department the retail sales tax measured by the gross receipts from such boards. Where the owner of the boards has not paid the tax due, however, the department may proceed directly against the operator of the location for the full amount of sales tax measured by the gross receipts from such boards.

When scrip(;) or trade checks(,or hickies) are given, the sales tax should be collected when the scrip(;) or trade checks(,or hickies) are exchanged for merchandise or for services that are defined by the law as retail sales.

For example:

a. **MERCHANDISING GAMES.** Dice are rolled for a 15¢ cigar. In the event that the player wins, a cigar is given to the player free of charge; in the event that the house wins, the player receives a cigar but pays 30¢.

When the player wins, no tax is payable. When the player loses and pays 30¢ for a single cigar, the retail sales tax applies to the latter amount.

b. **PUNCHBOARDS.** The price of each punch is 25¢. The operator may collect the sales tax on each punch, or at his option, may absorb the tax, but he will be required in either event to remit to the department the retail sales tax measured by the gross income from each board.

Sales to persons who conduct merchandising games of the merchandise delivered to persons, such as confections, tobacco, jewelry, radios, etc., are sales for resale,

and, accordingly, the retail sales tax should not be collected thereon by the seller. When merchandise punchboards are sold outright to an operator, together with merchandise that will be offered as prizes, such sales are considered sales for resale of the boards and of the merchandise by the dealer to the operator. The sale of the board is considered incidental to the sale of the merchandise. When merchandise punchboards are sold outright without the merchandise that will be offered as prizes, such sales are sales at retail and are taxable as such. When money punchboards are sold outright, such sales are sales at retail and are taxable as such.

c. **CARD GAMES.** Persons conducting card games in card rooms, cigar stores, etc., wherein the players participating receive scrip(;) or trade checks(,or hickies) which entitle them to the value thereof in merchandise or services shall collect the retail sales tax when such scrip, trade checks, or hickies are exchanged for merchandise or for services defined by the law as retail sales.

**CONCESSIONAIRES AT FAIRS, CARNIVALS, ETC.** Persons conducting games of chance at fairs, carnivals, expositions, bazaars, picnics, or other similar places and delivering merchandise to players in the form of prizes and awards under certain conditions are not making sales of tangible personal property at retail upon which they are required to collect the retail sales tax. The predominant characteristic of the business in such cases is chance and amusement, and the transfers of merchandise in the form of prizes and awards are relatively small and do not constitute sales of such merchandise. Sales to such persons of the merchandise delivered to the players in the form of prizes and awards are sales at retail upon which the retail sales tax must be collected by the seller. Sales to such persons of devices and other equipment used in the conduct of such games are also retail sales upon which the tax must be collected by the seller.

**RAFFLES.** Persons conducting raffles are not deemed to be making retail sales of the merchandise given away. Retail sales tax or use tax must be paid by the operator upon the acquisition of such property. Until the tax has been paid by one party, however, the department may hold both the operator and the winner liable for the tax.

((Revised June 1, 1970.))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-132 ~~(((RULE 132)))~~ **AUTOMOBILES FOR DEMONSTRATION PURPOSES.**

### BUSINESS AND OCCUPATION TAX

Automobile dealers are taxable under the Retailing classification upon sales to their salesmen of automobiles for demonstration purposes.

### RETAIL SALES TAX

The retail sales tax applies upon sales of automobiles and parts and accessories therefor made by dealers to their salesmen for use as demonstrators.

## USE TAX

Where an automobile dealer purchases a passenger car or pickup truck without paying a retail sales tax in respect thereto, and uses such car or truck for personal use or demonstration purposes, the use tax is applicable irrespective of the fact that such personal car or demonstrator may later be sold by the dealer. As used in this rule the phrase "pickup truck" refers only to trucks having a commercial pickup body rated at ~~((one-half))~~ three-quarter ton capacity or less.

COMPUTATION. For practical purposes, automobile dealers may elect to compute the use tax upon the use of demonstrators (but not on service cars) as follows:

The use of demonstrators is subject to the use tax on the basis of one demonstrator for each one hundred new automobiles and pickup trucks, or fractional part of such number, of all makes or models sold at retail including lease transactions during a calendar year. The use tax on each such demonstrator shall be measured by an average cost price to be based upon the total cost price, including transportation and factory installed accessories, of all makes and models of passenger cars and pickup trucks sold during the preceding calendar year divided by the number of such units sold.

The use tax shall be paid as of the date of the first sale in any calendar year and subsequently upon the sale of the one hundred and first automobile or pickup truck.

The foregoing method of computation is available only in respect to vehicles used for demonstration purposes and not primarily used for any other purpose. It applies only in respect to demonstrator vehicles operated under dealer plates or private licenses issued to the dealership. Demonstrator vehicles which are licensed otherwise than to the dealership are presumed to be used substantially for purposes other than demonstration and are subject to the use tax.

When an automobile dealer has elected to report the use tax as above provided, or upon the actual number of demonstrators used by him, he will not be permitted to change the manner of reporting without the written consent of the Department of Revenue.

When a dealer or a person associated with a dealer (firm executive, corporate officer or partner) does not have a recent model car registered in his own name and regularly uses either one or various new cars from stock for personal driving (whether or not such cars are also used for demonstration purposes) the use tax will be applicable to the value of one such car for each two calendar years in addition to the tax otherwise applicable to demonstrator use. The term "recent model car" refers to a car of the current model year or of either of the two preceding model years. In such cases, the measure of the use tax shall be the same as the measure herein approved for the computation of use tax on demonstrator use.

The use tax is applicable to the value of vehicles which are loaned or donated to civic, religious, nonprofit or other organizations for continuous periods of use exceeding 72 hours, and such tax is in addition to the tax on the use of demonstrators as provided herein.

((Revised January 1, 1963.))

AMENDATORY SECTION (Amending Order ET 78-4, filed 6/27/78)

WAC 458-20-135 ~~(((RULE 135)))~~ EXTRACTING NATURAL PRODUCTS. "The word 'extractor' means every person who, from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or commercial or industrial use mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product, or fells, cuts or takes timber, Christmas trees or other natural products, or takes, cultivates, or raises fish, shellfish, or other sea or inland water foods or products; it does not include persons performing under contract the necessary labor or mechanical services for others." (RCW 82.04.100.)

The following examples are illustrative of operations which are included within the extractive activity:

1. Logging operations, including the bucking, yarding, and loading of timber or logs after felling, as well as the actual cutting or severance of trees.

2. Mining and quarrying operations, including the activities incidental to the preparation of the products for market, such as screening, sorting, washing, crushing, etc.

3. Fishing operations, including the cultivating or raising, in fresh or salt water, of fish, shellfish, or other sea or inland water foods or products (whether on publicly or privately owned beds, and whether planted and cultivated or not) for sale or commercial use. It includes the removal of the meat from the shell, and the cleaning and icing of fish or sea products by the person catching or taking them.

4. Construction of logging roads on federal or state land in connection with timber contracts, whether as an extractor or extractor for hire.

## BUSINESS AND OCCUPATION TAX

EXTRACTING-LOCAL SALES. Persons who extract products in this state and sell the same at retail in this state are subject to the business and occupation tax under the classification Retailing and those who sell such products at wholesale in this state are taxable under the classification Wholesaling-All Others. Persons taxable under the classification Retailing and Wholesaling-All Others are not taxable under the classification Extracting with respect to the extracting of products so sold within this state.

EXTRACTING-INTERSTATE OR FOREIGN SALES. Persons who extract products in this state and sell the same in interstate or foreign commerce are taxable under the classification Extracting upon the value of the products so sold, and are not taxable under Retailing or Wholesaling-All Others in respect to such sales. (See also WAC 458-20-193.)

EXTRACTING-FOR COMMERCIAL USE. Persons who extract products in this state and use the same as raw materials or ingredients of articles which they manufacture for sale are not taxable under Extracting.



(For tax liability of such persons on the sale of manufactured products see WAC 458-20-136, Manufacturing, Processing for Hire, Fabricating.)

Persons who extract products in this state for any other commercial or industrial use are taxable under Extracting on the value of products extracted and so used. (See WAC 458-20-134 for definition of commercial or industrial use.)

**EXTRACTING FOR OTHERS.** Persons performing under contract, either as prime or subcontractors, the necessary labor or mechanical services for others who are engaged in the business as extractors, are taxable under the Extracting for Hire classification of the business and occupation tax upon their gross income from such service. If the contract includes the hauling of the products extracted over public ~~((or private))~~ roads, such persons are also taxable under the Motor Transportation classification of the public utility tax upon that portion of their gross income properly attributable to such hauling. However, the hauling for hire of logs or other forest products exclusively upon private roads is taxable under the Service classification of the business and occupation tax upon the gross income received from such hauling. (See WAC 458-20-180.)

#### FOREST EXCISE TAX

In addition to all other taxes, a person engaged in business as a harvester of timber is subject to the forest excise tax levied by chapter 84.33 RCW. The word "harvester" means every person who from his own privately owned land or from the privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with another for the necessary labor or mechanical services fells, cuts, or takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

See chapter 458-40 WAC for detailed provisions, procedures, and other definitions.

#### RETAIL SALES TAX

The retail sales tax applies upon all sales of extracted products made at retail by the extractor thereof, except as provided by WAC 458-20-244 ~~((Rule 244))~~, food products.

~~((Revised April 28, 1978.~~

Effective July 1, 1978.))

#### USE TAX

Persons constructing logging roads on state or federal land in connection with timber contracts are subject to use tax on all materials used in such construction, except for materials on which sales tax was paid at the time of purchase.

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-137 ~~((RULE 137))~~ **ARTICLES MANUFACTURED AND INSTALLED.** Persons engaged in the business of manufacturing in this state boilers, cabinets and mill work, cement blocks and pipes, conduits, heating equipment, lighting fixtures, sheet

metal articles, venetian blinds, window drapes and shades, or other articles, and who also sell and install such articles after manufacture, are taxable as follows:

#### **BUSINESS AND OCCUPATION TAX**

Taxable under the Retailing classification in respect to the total charge for selling and installing when for consumers.

Taxable under the Wholesaling classification in respect to the total charge for selling and installing when for persons other than consumers.

Persons who manufacture articles in this state and install the same for customers in other states are taxable under the Manufacturing classification on the value (at the place of manufacture) of the article so installed.

Persons who manufacture articles outside this state and install the same for consumers in this state are taxable under the Retailing classification upon the total charge made therefor, irrespective of whether or not a segregation is made between the charge for the article manufactured and the charge for installing the same.

#### **RETAIL SALES TAX**

The retail sales tax applies upon both the sale and installation of such articles when made to or for consumers.

It is immaterial whether such articles remain personal property after installation or whether the same become a part of real property. In either event, the retail sales tax applies.

~~((Revised August 1, 1950.))~~

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-140 ~~((RULE 140))~~ **PHOTOFINISHERS AND PHOTOGRAPHERS.**

#### **BUSINESS AND OCCUPATION TAX**

**RETAILING.** The gross proceeds of all sales taxable under the retail sales tax are taxable under the Retailing classification.

**WHOLESALE.** Taxable under the Wholesaling classification upon the gross proceeds from sales for resale.

**MANUFACTURING.** Photofinishers who produce negatives, prints, or slides in Washington and who transfer or deliver such articles to points outside this state are subject to business tax under the Manufacturing classification upon the value of products (see Rule 112) and are not subject to tax under the Retailing or Wholesaling classification.

**PROCESSING FOR HIRE.** Photofinishers who develop film for others and who make delivery of the film to points outside the state are subject to business tax under the Processing for Hire classification upon the total charge for the work done. It is immaterial that the customers are located outside the state or that the film was sent in from outside the state for processing.

**SERVICE.** Taxable under the Service and Other Activities classification upon gross income from sales to publishers of newspapers, magazines and other publications of the right to publish photographs.

## RETAIL SALES TAX

**PHOTOFINISHERS.** Photofinishers developing films and selling to consumers the prints made therefrom are making taxable retail sales, and the retail sales tax must be collected upon the full charge made to the customer. Photofinishers developing films and selling to other than consumers the prints made therefrom are sales for resale and not subject to the retail sales tax.

Sales by supply houses to photofinishers of paper upon which prints are made and of chemicals which are to be used in making the prints are sales for resale and are not taxable under the retail sales tax. Sales by supply houses to photofinishers of equipment and materials which do not become a component part of the prints are taxable under the retail sales tax.

**PORTRAIT AND COMMERCIAL PHOTOGRAPHERS.** Photographers who make negatives on special order and sell photographs to customers (other than dealers for resale) must collect the retail sales tax upon such sales.

Sales by supply houses to a portrait or commercial photographer of the paper upon which such photographs are printed are not taxable because such material becomes an ingredient of the final product sold for consumption. Sales of chemicals, such as developing agents, fixing solutions, etc., for use in such process are also nontaxable. However, sales to a photographer of materials and equipment used in processing, whenever such materials do not become a component part of the final photograph or are not chemicals used in processing are taxable under the retail sales tax.

Sales to consumers by photographers of pictures, frames, camera films and other articles are subject to the retail sales tax.

Sales by photographers of the right to publish photographs are primarily licenses to use and not sales of tangible personal property. Such sales are not subject to the retail sales tax.

Photographers tinting and coloring pictures or prints belonging to customers are making retail sales upon which the retail sales tax applies to the total charge made therefor. Sales of oil and water colors to a photographer for use in tinting and coloring pictures or prints belonging to a customer are sales for resale and are not subject to the retail sales tax.

((Revised March 1, 1954.))

**AMENDATORY SECTION** (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-141 ~~(((RULE 141)))~~ **DUPLICATING INDUSTRY AND MAILING BUREAUS.** ~~(((Note: This rule contains material previously included in WAC 458-20-145 which is not currently incorporated in WAC 458-20-144.)))~~

The phrase "duplicating industry" includes activities involving photostating, blueprinting, xeroxing, and other reproduction processes.

## BUSINESS AND OCCUPATION TAX

Duplicators are taxable under the Retailing classification upon the gross proceeds received from sales of photostats, blueprints, copies, etc., to consumers, whether the tangible personal property on which the work is recorded is owned by the duplicator or customer.

The Wholesaling-All Other classification applies to sales for resale in the regular course of the purchaser's business. The duplicator must secure a resale certificate in the usual form.

Neither of these classifications is applicable, however, if the article sold is delivered to an out-of-state customer at an out-of-state point or if an article is produced for commercial or industrial use (See WAC 458-20-134.) In these cases tax is due under the Manufacturing classification on the "value of products."

Mailing bureaus mail material for the publishing industry and also mail folders, bulletins, form letters, advertising publications, flyers, and similar material for other customers. As part of these services, the bureaus also label, fold, enclose and seal. All of these activities come within the definition of "sale at retail" (RCW 82-.04.050) as constituting "labor and services rendered in respect to . . . the . . . altering, imprinting or improving of tangible personal property of or for consumers."

The gross proceeds received by mailing bureaus from charges made to consumers, whether such charges are itemized or lump sum, are taxable under the Retailing classification. The gross proceeds are taxable under the Wholesaling-All Other classification where charges (lump sum or itemized) are for tangible personal property resold as such to the purchaser or for services rendered to tangible personal property which becomes a component of an article for resale in the regular course of the purchaser's business. In either case mailing bureaus must secure resale certificates in the usual form.

Where a mailing bureau purchases stamps, government postals or stamped envelopes for a customer and the customer is charged therefor, the amount of the postage may be deducted from the measure of the business and occupation tax.

## RETAIL SALES TAX

Sales by duplicators and mailing bureaus of tangible personal property (for example, photostats, blueprints, copies, mailing lists, "Dick" strips, etc.) and/or services rendered to tangible personal property of or for consumers are subject to the retail sales tax. Examples of persons purchasing as "consumers" are, among others, architects, engineers, and advertising agencies.

Where a mailing bureau purchases stamps, government postals or stamped envelopes for a customer and the customer is charged therefor, the amount of the postage may be deducted from the measure of the retail sales tax due.

Vendors selling tangible personal property to duplicators and mailing bureaus which will be resold, without any intervening use, are not required to collect the retail sales tax upon taking a resale certificate in the usual form.

On the other hand, vendors selling to duplicators and mailing bureaus, equipment, supplies or materials which

do not become a component part of an article produced for sale, or selling items which are subjected to intervening use before resale, are making retail sales and must collect the retail sales tax.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-142 ~~(((RULE 142)))~~ PHOTOGRAPHIC EQUIPMENT AND SUPPLIES. Sales of tangible personal property by a photographic supply house to persons who purchase such property for personal consumption or use are subject to the retail sales tax. Illustrative of such sales are the following:

Photographic films, paper, chemicals, frames, repair parts for cameras and other equipment sold to customers for personal use.

X-ray materials and equipment sold to doctors, dentists, hospitals, dental and X-ray laboratories.

Equipment sold to photofinishers, portrait and commercial photographers and photoengravers such as cameras, lenses, backgrounds, graduates, trays, utensils, lamps, retouching dope, leads, pencils and sundry materials which do not become an ingredient or component part of the pictures produced for sale.

Photographic films, chemicals and equipment sold to a newspaper publisher.

Photographic films sold to portrait and commercial photographers for use in their business(~~(, since in such business negatives ordinarily remain the property of the photographer))~~).

Sales of tangible personal property by a photographic supply house to persons who resell such property in the regular course of business or consume the same in producing for sale a new article of which such property is an ingredient or component, or a chemical used in processing the same, are not subject to the retail sales tax. Illustrative of such sales are the following:

Photographic films, photo mailers, cameras, art-corners, etc., sold to a dealer or photographer for the purpose of resale;

Photographic paper, mounts, frames, adhesives, card board, oil and water colors, India ink sold to a photofinisher, portrait or commercial photographer or photoengraver to be used in producing photographic prints for sale.

Envelopes, paper and twine sold to a photographer or photofinisher for use in delivering photographic prints sold.

Chemicals, such as developing agents, fixing agents, etc., sold to a photofinisher, portrait or commercial photographer or photoengraver, which chemicals are used in producing pictures for sale.

The retail sales tax applies upon the charge made for repairing cameras and other equipment, the retouching or alteration of photographs or films, when done for consumers.

((Revised May 1, 1947:))

AMENDATORY SECTION (Amending Order ET 70-4, filed 6/12/70, effective 7/12/70)

WAC 458-20-143 ~~✓~~ PUBLISHERS OF NEWSPAPERS, MAGAZINES, PERIODICALS.

#### BUSINESS AND OCCUPATION TAX

**PRINTING AND PUBLISHING.** Publishers of newspapers, magazines and periodicals are taxable under the Printing and Publishing classification upon the gross income derived from the publishing business.

Persons who both print and publish books, music, circulars, etc., or any other item, are likewise taxable under the Printing and Publishing classification. However, persons, other than publishers of newspapers, magazines or periodicals, who publish such things and do not print the same, are taxable under either the Wholesaling or Retailing classification, measured by gross sales, and taxable under the Service classification, measured by the gross income received from advertising.

#### RETAIL SALES TAX

Sales of newspapers, whether by publishers or others, are specifically exempt from the retail sales tax.

However, sales of magazines, periodicals, (~~rac~~ing forms) and all publications other than newspapers are subject to the retail sales tax when made to consumers.

"NEWSPAPER" DEFINED. The word "newspaper" means a publication of general circulation bearing a title, issued regularly at stated intervals of at least once every two weeks, and formed of printed paper sheets without substantial binding. It must be of general interest, containing information of current events. The word does not include racing forms or other similar publications devoted solely to a specialized field. It shall include school newspapers, regardless of the frequency of publication, where such newspapers are distributed regularly to a paid subscription list.

Sales to newspapers, magazine and periodical publishers of paper and printers ink which become a part of the publications sold, and sales by printers of printed publications to publishers for sale, are sales for resale and are not subject to the retail sales tax.

With respect to community newspapers which are distributed free of charge, where the publisher has a contract with his advertisers to distribute the newspaper to the subscriber in consideration for the payments made by the advertisers, it will be construed that the publisher sells the newspaper to the advertiser, and, therefore, the retail sales tax will not apply with respect to the charge made by the printer to the publisher for printing the newspaper or with respect to the purchase of ink and paper when the publisher prints his own newspaper.

Sales to newspaper, magazine or periodical publishers of equipment and of supplies and materials which do not become a part of the finished publication which is sold are subject to the retail sales tax. This includes, among others, sales of engravings, fuel, furniture, lubricants, machinery, negatives and plates used in offset printing, photographs, stationery and writing ink. Sales of engravings to publishers are subject to the retail sales tax unless the publisher resells such engravings without intervening use.

Sales to newspaper, magazine or periodical publishers of baseball bats, bicycles, dolls and other articles of tangible personal property which are to be distributed by the publisher as gifts, premiums or prizes are sales for consumption and subject to the retail sales tax.

So-called "sales" by authors and artists to publishers of the right to publish scripts, paintings, illustrations and cartoons are mere licenses to use, not sales of tangible personal property and, therefore, are not subject to the retail sales tax.

#### USE TAX

Publishers of newspapers, magazines and periodicals are subject to tax upon the value of articles printed or produced for use in conducting such business.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order ET 70-3, filed 5/29/70, effective 7/1/70)

WAC 458-20-148 ~~((RULE 148))~~ BARBER AND BEAUTY SHOPS.

#### BUSINESS AND OCCUPATION TAX

Barber and beauty shops are subject to the business and occupation tax as follows:

**RETAILING.** Taxable under the Retailing classification upon charges for styling of wigs or hairpieces and upon the gross proceeds of sales of shoe shines and of packaged cosmetics, etc., sold apart from the rendition of personal services.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Taxable under the Service and Other Business Activities classification upon the gross income from charges for the rendition of personal services, such as hair cutting, shaving, shampooing, tinting, bleaching, setting and the like.

#### RETAIL SALES TAX

Barber and beauty shops primarily render personal services as to hair cutting, shaving, shampooing, tinting, bleaching, setting and the like and, therefore are not required to collect the retail sales tax from the customers paying for such services. Sales by supply houses to barber and beauty shops of such articles of equipment as clippers, razors, barber chairs, hair waving machines, etc., and of such supplies as soaps, hair tonics, lotions, cosmetics, dyes, etc., which are used incidentally in the rendering of such personal services are taxable retail sales upon which the retail sales tax must be collected. Shops must collect retail sales tax upon sales and charges shown as taxable under retailing above.

Sales by barber and beauty shops of packaged cosmetics, hair tonics, lotions and like articles are taxable retail sales when sold apart from the rendition of personal services and are subject to the retail sales tax. Sales of such articles by supply houses to barber and beauty shops are sales for resale and are not taxable under the retail sales tax.

Barber shops operating shoe shine stands are required to collect the retail sales tax upon the charges made for shoe shines rendered to customers. Sales by supply

houses of shoe polish, dyes, cleaners, etc., which are resold in rendering a shoe shine service are sales for resale and not taxable under the retail sales tax. However, sales to shoe shine stands of brushes, chairs and other equipment which are not resold in rendering such services are taxable retail sales and the retail sales tax must be collected thereon.

((Revised June 1, 1970:))

AMENDATORY SECTION (Amending Order 74-2, filed 6/24/74)

WAC 458-20-150 ~~((RULE 150))~~ OPTOMETRISTS, OPHTHALMOLOGISTS, AND OCULISTS.

#### BUSINESS AND OCCUPATION TAX

**RETAILING.** Taxable under the Retailing classification upon gross proceeds of sales of eye glasses, regular or contact lenses, frames, springs, bows, etc., and upon charges made for repair or replacement thereof. In case a lump sum or single charge is made to a customer or patient for an examination or refraction and the furnishing of glasses, the total charge so made must be included within the gross proceeds of sales.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Taxable under the Service and Other Business Activities classification upon the gross income from charges made for examinations and refractions and upon fees for fitting or adjustment of glasses or contact lenses when such charges are accounted for and billed separate and apart from the selling price of eye glasses or lenses furnished to the patient.

#### RETAIL SALES TAX

Eye examinations ~~((and))~~, refractions, and the fitting or adjustment of prescription lenses are professional services, the charges for which are not subject to the retail sales tax if billed to a customer or patient separately from the selling price of the glasses.

A deduction is allowed from gross retail sales for sales to patients of prescription lenses by a dispensing optician licensed by chapter 18.34 RCW where such sales are separately stated on invoices and separately accounted for. (See WAC 458-20-188.)

Where examinations, refractions, or fitting or adjustment of prescription lenses are sold together with frames, springs, bows, and similar articles, and single lump sum charge is made therefor, the seller will be liable for retail sales tax on the total charge. However, where separate charges are made on invoices rendered patients for examinations, refractions, or for the fitting or adjustment prescription lenses and each such charge is separately accounted for, the retail sales tax will apply only upon the remaining price charged for the frame, spring, bow, etc.

Sales by optical supply houses to optometrists, ophthalmologists and oculists of eye glasses, lenses, frames, springs, bows and other articles which are resold to customers or patients are sales for resale and not subject to the retail sales tax. On the other hand, sales by supply houses of machinery or equipment, and supplies which

are incidental to the rendering of a professional service, are taxable retail sales.

((Revised June 24, 1974.  
Effective July 1, 1974.))

**WSR 83-07-035**  
**PROPOSED RULES**  
**DEPARTMENT OF REVENUE**  
[Filed March 15, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Revenue intends to adopt, amend, or repeal rules concerning ingredients or components, chemicals used in processing new articles for sale, WAC 458-20-113;

that the agency will at 10:30 a.m., Wednesday, April 27, 1983, in the Revenue Conference Room, 415 General Administration Building, Olympia, Washington 98504, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on May 4, 1983.

The authority under which these rules are proposed is RCW 82.32.300.

The specific statute these rules are intended to implement is RCW 82.04.070, 82.04.130, 82.04.210, 82.04.230, 82.04.240, 82.04.260 and 82.04.450.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 27, 1983.

This notice is connected to and continues the matter in Notice No. WSR 83-04-063 filed with the code reviser's office on February 2, 1983.

Dated: March 15, 1983

By: Jodi Johnson

Administrative Assistant

for Don R. McCuiston, Director

Tax Rules, Interpretation and Appeals Division

**WSR 83-07-036**  
**PROPOSED RULES**  
**DEPARTMENT OF PERSONNEL**  
**(Personnel Board)**  
[Filed March 16, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the State Personnel Board intends to adopt, amend, or repeal rules concerning:

- Amd WAC 356-26-020 Registers—Appointments—How made.
- Amd WAC 356-30-190 Transfer—Within class—Agency—Permitted—Report.
- Amd WAC 356-30-200 Transfer—Between classes—Approval.
- Amd \*WAC 356-30-210 Transfer—Between agencies—Restrictions.
- Amd WAC 356-30-230 Demotion—Voluntary.
- Amd \*\*WAC 356-30-240 Demotion—Subsequent elevation;

that the agency will at 10:00 a.m., Thursday, April 14, 1983, in the Board Hearing Room, Department of Personnel, 600 South Franklin, Olympia, WA 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 41.06.040.

The specific statute these rules are intended to implement is RCW 41.06.150.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 12, 1983.

This notice is connected to and continues the matter in Notice Nos. WSR 82-15-073, 82-19-089, 82-21-046, \*82-22-084, 83-01-042, \*\*83-01-093, 83-05-047 and \*\*83-05-047A filed with the code reviser's office on July 21, 1982, September 22, 1982, October 18, 1982, \*November 3, 1982, December 13, 1982, \*\*December 20, 1982, and February 16, 1983.

Dated: March 14, 1983

By: Leonard Nord  
Secretary

**WSR 83-07-037**  
**PROPOSED RULES**  
**DEPARTMENT OF**  
**NATURAL RESOURCES**  
**(Board of Natural Resources)**  
[Filed March 16, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Board of Natural Resources intends to adopt, amend, or repeal rules concerning allowing greater discontinuations of deductions under RCW 79.64.040, amending WAC 332-100-040.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on May 3, 1983.

The authority under which these rules are proposed is RCW 79.64.040.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 25, 1983.

Dated: March 15, 1983

By: Brian J. Boyle  
Commissioner of Public Lands  
Secretary, Board of Natural Resources

**STATEMENT OF PURPOSE**

Title: WAC 332-100-040 Deduction determination.

Purpose of Rules: The purpose of the proposed amendment of the existing rule is to allow implementation of Substitute House Bill No. 470 if enacted by the legislature. That bill would transfer funds from the Resource Management Cost Account (RMCA) in the state treasury to the common school construction account during the present biennium by permitting temporary discontinuances of deductions of proceeds that would otherwise go into the RMCA. In order to accomplish the transfer to the common school construction account, the department would discontinue deductions from gross proceeds of leases and sales for lands devoted to the common schools to the extent the funds so passed

through would reach the specified amounts. Present rules permitting discontinuances of deductions do not allow deductions that would otherwise result in the totals authorized in Substitute House Bill No. 470.

**Summary of Rules:** The amendment would allow greater discontinuances of deductions from gross proceeds of sales and leases from various trust lands that otherwise would be deposited in the RMCA. Such proceeds would then be passed through directly to the various trust beneficiary accounts.

**Proponent of Rules:** The Department of Natural Resources and the Office of the Superintendent of Public Instruction.

**Agency Personnel Responsible for Drafting:** William Koss, Chief Economist, Department of Natural Resources, Public Lands Building, Olympia, Washington 98504, (206) 753-5320; **Implementation:** Rose Amurao, Division Manager, Financial Services, Department of Natural Resources, Public Lands Building, Olympia, Washington 98504, (206) 753-5320; and **Enforcement:** See above.

**Small Business Impact:** No impacts will result to small businesses by reason of the adoption of such rules.

**AMENDATORY SECTION** (Amending Order 308, Resolution 241, filed 9/18/78)

**WAC 332-100-040 DEDUCTION DETERMINATION.** (1) The board of natural resources hereby determines that a deduction from the gross proceeds of all leases, sales, contracts, licenses, permits, easements, and rights of way issued by the department of natural resources and affecting public lands as provided for in subsection (2) hereof is necessary in order to achieve the purposes of chapter 79.64 RCW.

(2) The department of natural resources shall deduct the maximum percentages as provided for in RCW 79.64.040 and related statutes except that deductions from the gross proceeds of harbor area leases shall be at twenty percent. Except for transactions involving aquatic lands, harbor areas and trust land categories that have a deficit revenue/expenditure status, the deductions may be temporarily discontinued by a resolution of the board of natural resources at such times as the balance in the resource management cost account exceeds an amount equal to twelve months operating expenses for the department of natural resources or when the board determines such discontinuation is in the best interest of the trust beneficiaries. The board shall specify the trust lands subject to such discontinuation. The duration of such orders shall be for a specified time period calculated to allow a reduction of the resource management cost account balance to an amount approximately equal to ((eight)) three months operating expenses for the department. Operating expense needs will be determined by the board based on pro-rata increments of biennial legislative appropriations. All sums so deducted shall be paid into the resource management cost account in the state general fund created by chapter 79.64 RCW.

**WSR 83-07-038**  
**EMERGENCY RULES**  
**DEPARTMENT OF**  
**NATURAL RESOURCES**  
**(Board of Natural Resources)**

[Order 392, Resolution No. 407—Filed March 16, 1983]

Be it resolved by the Board of Natural Resources, acting at Olympia, Washington, that it does adopt the annexed rules relating to allowing greater discontinuations of deductions under RCW 79.64.040, amending WAC 332-100-040.

We, the Board of Natural Resources, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is Substitute House Bill No. 470 would provide for temporary discontinuation of deductions of trust funds resulting in transfers of monies to the common school construction fund during the present biennium. Emergency enactment of the rule is necessary to provide the common school construction account with the amounts specified in SHB 470.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 79.64.040 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By Brian J. Boyle  
Commissioner of Public Lands  
Secretary, Board of Natural Resources

**AMENDATORY SECTION** (Amending Order 308, Resolution 241, filed 9/18/78)

**WAC 332-100-040 DEDUCTION DETERMINATION.** (1) The board of natural resources hereby determines that a deduction from the gross proceeds of all leases, sales, contracts, licenses, permits, easements, and rights of way issued by the department of natural resources and affecting public lands as provided for in subsection (2) hereof is necessary in order to achieve the purposes of chapter 79.64 RCW.

(2) The department of natural resources shall deduct the maximum percentages as provided for in RCW 79.64.040 and related statutes except that deductions from the gross proceeds of harbor area leases shall be at twenty percent. Except for transactions involving aquatic lands, harbor areas and trust land categories that have a deficit revenue/expenditure status, the deductions may be temporarily discontinued by a resolution of the board of natural resources at such times as the balance in the resource management cost account exceeds an amount equal to twelve months operating expenses for the department of natural resources or when the board determines such discontinuation is in the best interest of the trust beneficiaries. The board shall specify the trust lands subject to such discontinuation. The duration of such orders shall be for a specified time period calculated to allow a reduction of the resource management cost account balance to an amount approximately equal to ((eight)) three months operating expenses for the department. Operating expense needs will be determined by the board based on pro-rata increments of biennial legislative appropriations. All sums so deducted shall be

paid into the resource management cost account in the state general fund created by chapter 79.64 RCW.

published above varies from its predecessor in certain respects not indicated by the use of these markings.

**WSR 83-07-039**  
**ADOPTED RULES**  
**DEPARTMENT OF**  
**NATURAL RESOURCES**  
**(Board of Natural Resources)**

[Order 393, Resolution No. 409—Filed March 16, 1983]

Be it resolved by the Board of Natural Resources, Department of Natural Resources, acting at Olympia, Washington, that it does adopt the annexed rules relating to reducing the minimum annual royalty for oil and gas leases issued by the Department of Natural Resources from ten dollars to five dollars per acre, amending WAC 332-12-310(1).

This action is taken pursuant to Notice No. WSR 83-01-103 filed with the code reviser on December 21, 1982. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 43.30.150(6) which directs that the Board of Natural Resources has authority to implement the provisions of RCW 79.14.030.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By Brian J. Boyle  
 Chairman, Board of Natural Resources  
 Commissioner of Public Lands

**AMENDATORY SECTION** (Amending Order 387, filed 11/16/82)

WAC 332-12-310 ANNUAL RENTAL OR MINIMUM ROYALTY. (1) The department shall require payment of not less than one dollar twenty-five cents per acre per year in annual rental. The lessee shall pay the first year's annual rental upon execution of the lease and pay a like rental in advance each year the lease remains in force: PROVIDED, That at any time the lease starts production, a minimum royalty of ((ten)) five dollars per acre per year shall replace the annual rental. Minimum royalties shall be paid at the end of the lease year in which production starts and annually at the end of the lease year for the remainder of the term. When the required minimum royalty is greater than the production royalties paid during any lease year, the lessee shall pay the difference between the minimum royalty and the production royalties. Minimum royalties paid during the term of the lease are nonrefundable and nontransferable.

Reviser's note: RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule

**WSR 83-07-040**  
**PROPOSED RULES**  
**BELLEVUE COMMUNITY COLLEGE**  
 [Filed March 16, 1983]

Notice is hereby given in accordance with the provisions of RCW 28B.19.030, that Bellevue Community College, Community College District VIII, intends to adopt, amend, or repeal rules concerning the student code of Community College District VIII pertaining to student responsibilities, amending WAC 132H-120-200; that the institution will at 1:30 p.m., Wednesday, May 11, 1983, in the Board Room, Bellevue Campus, Bellevue Community College, 3000 Landerholm Circle S.E., Bellevue, WA 98007, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 28B.50.140.

Interested persons may submit data, views, or arguments to this institution in writing to be received by this institution before May 11, 1983.

Dated: March 9, 1983

By: Paul N. Thompson  
 Secretary, Board of Trustees

**STATEMENT OF PURPOSE**

Community College District VIII, WAC 132H-120-200.

Description of Purpose: Amendment of and addition to permanent rules of the student code of Community College District VIII pertaining to student responsibilities. A new item is being added regarding cheating, stealing and plagiarism.

Statutory Authority: RCW 28B.50.140.

Summary of Rule: The student code of Community College District VIII speaks to appropriate conditions for an atmosphere of learning and self-development. The rights, freedoms and responsibilities addressed in the student code of Community College District VIII are critical ingredients toward the free, creative and spirited educational environment to which the students, faculty and staff of Bellevue Community College are committed.

Reasons Supporting Proposed Action: The reason for adding to this section is to include cheating, stealing and plagiarism as they pertain to student responsibilities. Currently, they are not covered in the permanent rules of the student code of Community College District VIII.

Agency Personnel Responsible for Drafting, Implementation and Enforcement: Paul N. Thompson, President, Bellevue Community College, 3000 Landerholm Circle S.E., Bellevue, WA 98007, 641-2301, scan 334-2301.

Person or Organization Proposing Rule, and Whether Public, Private, or Governmental: Board of Trustees, Bellevue Community College, Community College District VIII, public.

Institution Comments or Recommendations, if any:  
None.

Rule Necessary as Result of Federal Law or Federal  
or State Court Action: No.

**AMENDATORY SECTION** (Amending Order 72, filed 3/13/81)

WAC 132H-120-200 STUDENT RESPONSIBILITIES. Any student shall be subject to disciplinary action who either as a principal actor or aide or abettor: (1) Materially and substantially interferes with the personal rights or privileges of others or the educational process of the college;

(2) Violates any provisions of this chapter; or

(3) Commits any of the following acts which are hereby prohibited:

(a) Possessing or consuming any form of liquor or alcoholic beverage except as a participant of legal age in a student program, banquet or educational program which has the special written authorization of the college President or his designee.

(b) Procedural guidelines for liquor policy implementation are as follows:

(i) When approved by the President or his designee, alcoholic beverages may be served by a recognized student organization, college administrative unit or a community organization. Such groups must adhere to the stipulation of building use policies (WAC 132H-140) and fully meet all laws, rules and regulations as set forth in the Washington State Liquor Control Board regulations RCW 66.20.010, which permits consumption of spirits.

(ii) Approval for the serving of alcoholic beverages must be requested at least seven (7) calendar days prior to the date of use. A student organization request (Form 010-116 6-78) must be filed with the Office of the (~~Dean for Student Services and Development~~) Dean of Student Programs and Personnel Services. If, in the judgment of the (~~Dean for Student Services and Development~~) Dean of Student Programs and Personnel Services, the request is congruent with the best interests of the student group and the college, the Dean will forward the request to the President for final approval. All other requests (Form 010-116 6-78) shall be filed with the Office of the President. The request shall be approved or denied at least three (3) calendar days prior to the proposed event. The application for utilization of alcoholic beverages must be completed by an authorized representative who accepts responsibility for compliance with the college and other governmental rules and regulations, where applicable, and agrees to be present at the function. The Associate Dean for Student Programs and Activities or designee shall be available at all student functions involving alcoholic beverages and is empowered to make decisions that might arise covering college policies or procedures.

(iii) Upon approval for the use of alcoholic beverages at Bellevue Community College, it shall be the responsibility of the sponsor to obtain all necessary licenses from the Washington State Liquor Control Board and to display such licenses at the time of the event.

(iv) Banquet events (sit-down dinners) are recognized as different in nature from student program events. At student program events, permission to serve alcoholic beverages shall be restricted to beer and light wine and food appropriate for the event must be available. Banquet events shall be approved in accordance with Washington State Liquor Control Board regulations RCW 66.20.010 which permits the consumption of spirits.

(v) The matrix shall be set aside as the only location for the sale and/or consumption of beer and wine at student program-sponsored events.

(vi) A driver's license with picture or a Washington State Liquor Control Board identification card are the only acceptable identification sources in determining legal age.

(vii) The policing of identification cards shall be the responsibility of campus security if the function is a student program-sponsored event.

(viii) No person who is under the influence of alcohol or dangerous substances or who is disorderly in conduct shall be allowed to serve, consume or dispense alcoholic beverages.

(ix) All sales and use of alcoholic beverages shall be governed by the Washington State Law as interpreted by the Washington State Liquor Control Board. The regulation shall be posted outside of the room where alcoholic beverages are consumed.

(x) No alcoholic beverages may be consumed outside the approved area for the event (building, room, etc.).

(xi) Non-alcoholic beverages shall be available to persons under the legal age at all events where alcoholic beverages are permitted.

(xii) No state monies shall be used to purchase any alcoholic beverages or to pay any license fees or related expense. All revenues generated by the sale of alcoholic beverages shall be processed in accordance with normal college policy and procedures.

(xiii) To insure variety in programming, the use of alcoholic beverages shall be approved for only a limited number of major collegewide activities.

(c) Using, possessing, selling or being under the influence of any narcotic drug or controlled substance as defined in RCW 69.50.101 now law or hereafter amended, or any dangerous drug as defined in RCW 69.50.308 as now law or hereafter amended, except when the use or possession of a drug is specifically prescribed as medication by an authorized medical doctor or dentist. For the purpose of this regulation, "sale" shall include the statutory meaning defined in RCW 29.04.005 as now law or hereafter amended.

(d) Entering any locked or otherwise closed college facility in any manner, at any time, without permission of the college employee or agent in charge thereof.

(e) Forgery, as defined in RCW 9.44.010 of any district record of instrument or tendering any forged record of instrument to any employee or agent of the district acting in his official capacity as such.

(f) Participation in an assembly which materially and substantially interferes with vehicular or pedestrian traffic, classes, hearings, meetings, the education and administrative functions of the college, or the private rights and privileges of others.

(g) Intentionally destroying or damaging any college facility or other public or private real or personal property.

(h) Failure to comply with directions of properly identified college officials acting in performance of their duties.

(i) Physical abuse of any person or conduct which is intended unlawfully to threaten imminent bodily harm or to endanger the health or safety of any person on college-owned or controlled property or at college-sponsored or supervised functions.

(j) Malicious damage to or malicious misuse of college property, or the property of any person where such property is located on the college campus.

(k) Possession or use of firearms, explosives, dangerous chemicals or other dangerous weapons or instrumentalities of the college campus, except for authorized college purposes or for law enforcement officers unless written approval has been obtained from the (~~Dean for Student Services and Development~~) Dean of Student Programs and Personnel Services; or any other person designated by the President.

(l) Engaging in lewd, indecent or obscene behavior on college-owned or controlled property or at college-sponsored or supervised functions.

(m) Falsely setting off or otherwise tampering with any emergency safety equipment, alarm or other device established for the safety of individuals and/or college facilities.

(n) Being under the influence of liquor or alcoholic beverages or narcotic drugs while on college property or while participating in any college program, class or event or while in attendance in any class or college-sponsored or supervised activity.

(o) Engages in cheating, stealing, plagiarism or knowingly furnishing false information to the college.

**Reviser's note:** The typographical errors in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.

**Reviser's note:** RCW 28B.19.077 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

**WSR 83-07-041**  
**EMERGENCY RULES**  
**DEPARTMENT OF FISHERIES**  
[Order 83-17—Filed March 16, 1983]

I, William R. Wilkerson, director of the Department of Fisheries, do promulgate and adopt at Olympia, Washington, the annexed rules relating to commercial fishing rules.



I, William R. Wilkerson, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is protection of spring and summer chinook salmon stocks.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 75.08.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 16, 1983.

By Frank Haw  
for William R. Wilkerson  
Director

NEW SECTION

WAC 220-36-02500A SALMON FISHING AREAS—CLOSED WATERS Effective immediately until further notice, it is unlawful for any person, including treaty Indian fishermen, to take, fish for or possess food-fish taken for any purpose from the waters of the Chehalis River or any tributary of the Chehalis River upstream of the Porter Bridge.

WSR 83-07-042

ADOPTED RULES

DEPARTMENT OF AGRICULTURE

(Noxious Weed Control Board)

[Order 14, Resolution No. 14—Filed March 17, 1983]

Be it resolved by the State Noxious Weed Control Board, acting at Olympia, Washington, that it does adopt the annexed rules relating to the amending of WAC 16-750-010, proposed noxious weed list, by adding complex knapweed and quackgrass and deleting diffuse knapweed and Russian knapweed.

This action is taken pursuant to Notice No. WSR 83-04-055 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 17.10.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State

Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 11, 1983.

By William B. Johnson  
Chairman

AMENDATORY SECTION (Amending Order 13, Resolution No. 13, filed 3/3/82)

WAC 16-750-010 PROPOSED NOXIOUS WEED LIST. In accordance with RCW 17.10.080, a proposed noxious weed list comprising the names of those plants which the noxious weed control board finds to be injurious to crops, livestock, or other property is hereby adopted as follows:

ENGLISH OR COMMON NAME	BOTANICAL OR SCIENTIFIC NAME
<u>Perennial Weeds</u>	
Baby's Breath	Gypsophila paniculata
Bindweed, field	Convolvulus arvensis
Blue Lettuce	Lactuca pulchella
Blueweed, Texas	Helianthus ciliaris
Bracken, western	Pteridium aquilinum
Canada Thistle	Cirsium arvense
Dalmation Toadflax	Linaria dalmatica
Gorse	Ulex europaeus
Hoary Cress or White Top	Cardaria draba
Johnsongrass	Sorghum halepense
Knapweed, ((diffuse)) complex	Centaurea ((diffusa)) spp.
((Knapweed, Russian))	((Centaurea repens))
Leafy Spurge	Euphorbia esula
Lupine	Lupinus spp.
Nightshade, bitter	Solanum dulcamara
Nutsedge, yellow	Cyperus esculentus
Oxeye Daisy	Chrysanthemum leucanthemum
Pepperweed, perennial	Lepidium latifolium
Quackgrass	Agropyron repens
Rush Skeletonweed	Chondrilla juncea
St. Johnswort	Hypericum perforatum
Scotch Broom	Cytisus scoparius
Sowthistle, perennial	Sonchus arvensis
Tansy, common	Tanacetum vulgare
Waterhemlock, western	Cicuta douglasii
Watermilfoil, Eurasian	Myriophyllum spicatum
Wormwood, Absinthium	Artemisia absinthium
Yellow Toadflax	Linaria vulgaris
<u>Biennial Weeds</u>	
Bull Thistle	Cirsium vulgare
Houndstongue	Cynoglossum officinale
Knapweed, spotted	Centaurea maculosa
Musk Thistle	Carduus nutans L.
Plumeless Thistle	Carduus acanthoides
Poison Hemlock	Conium maculatum
Scotch Thistle	Onopordum acanthium
Tansy Ragwort	Senecio jacobaea
<u>Annual Weeds</u>	
Cocklebur	Xanthium spp.
Dodder	Cuscuta spp.
Goatgrass, jointed	Aegilops cylindrica
Hemp (Marijuana)	Cannabis sativa
Kochia	Kochia scoparia
Medusahead	Taeniatherum asperum
Puncturevine	Tribulus terrestris
Rye	Secale cereale L.
Sandbur, longspine	Cenchrus longispinus
Yellow Starthistle	Centaurea solstitialis

**WSR 83-07-043**  
**ADOPTED RULES**  
**DEPARTMENT OF FISHERIES**  
 [Order 83-16—Filed March 17, 1983]

I, William R. Wilkerson, director of the Department of Fisheries, do promulgate and adopt at Olympia, Washington, the annexed rules relating to personal use rules.

This action is taken pursuant to Notice No. WSR 83-03-071 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 75.08.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 14, 1983.

By Gary C. Alexander  
 for William R. Wilkerson  
 Director

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-116 ✓ SALMON—LAWFUL GEAR. It is unlawful to use barbed fishing hooks while angling for salmon in ~~((Punch Card Areas 5 through 13))~~ all contiguous marine waters easterly of a line projected true north from the mouth of the Sekiu River. (Barbless hooks are hooks on which the barb has been filed off, removed, pinched down, or deleted when manufactured.)

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-145 ✓ POSSESSION OF FOOD FISH OR SHELLFISH IN UNLAWFUL CONDITION. (1) It ~~((shall be))~~ is unlawful to possess in the field for any purpose any salmon in such a condition:

- (a) That its size or species cannot be determined.
- (b) That its weight or sex cannot be determined if a weight or sex restriction is prescribed for said salmon.

(2) It ~~((shall be))~~ is unlawful to possess in the field for any purpose any ~~((shellfish or))~~ food fish other than salmon in such a condition that its size ~~((could not)),~~ weight, or sex cannot be determined, if a size, weight, or sex restriction is prescribed for said ~~((species))~~ food fish.

(3) It ~~((shall be))~~ is unlawful to possess in the field for any purpose any ~~((salmon, other food fish or))~~ shellfish in such a condition that its size, weight, or sex cannot be determined, if a size, weight, or sex restriction is prescribed for said ~~((species))~~ shellfish.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-180 ✓ BAG LIMIT CODES. (1) Code A: In waters having this code designation, the bag limit

in any one day is six salmon not less than 10 inches in length, not more than two of these six salmon may be any combination of the following:

- Chinook over 24 inches in length
- Coho over 20 inches in length
- Pink, chum or sockeye over 10 inches in length.

The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form.

(2) Code C: In waters having this code designation, the bag limit in any one day is six chinook and coho salmon in the aggregate not less than 10 inches in length or more than the following:

24 inches in length for chinook; 20 inches in length for coho.

The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form.

(3) Code F: In waters having this code designation, the bag limit in any one day is two salmon~~((;-))~~ provided that:

(a) Chinook salmon must be not less than 24 inches in length, coho salmon must be not less than 16 inches ~~((in length and)),~~ but there is no minimum size on other salmon.

(b) During the period April 15 through June 15 in waters of the Strait of Juan de Fuca between the mouth of the Sekiu River and a line from the most westerly point on Cape Flattery to the Tatoosh Island Light then to Bonilla Point on Vancouver Island, it is unlawful to take and retain chinook salmon greater than 30 inches in length.

(c) The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form.

(4) Code H: In waters having this code designation, the bag limit in any one day is three salmon~~((;- not more than two of which may be chinook salmon;-))~~ provided that:

(a) Chinook salmon must be not less than 22 inches in length ~~((during the period October 16 through June 30; and they must not be less than 26 inches in length during other times of the year)),~~ but there is no minimum size for other salmon. ((There is no minimum size limit for other salmon. The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form;-))

(b) During the period April 15 through June 15 in Punch Card Areas 5, 6, and 7, it is unlawful to retain or possess chinook salmon greater than 30 inches in length.

(c) In contiguous marine waters of Puget Sound east of the mouth of the Sekiu River, no more than two of the three salmon daily bag limit may be chinook, except:

(i) During the period April 1 through June 30, it is unlawful to retain and possess chinook salmon taken from contiguous marine waters south of a line from Apple Cove Point to Edwards Point (Punch Card Areas 10, 11, and 13).

(ii) During the period April 1 through July 31, it is unlawful to retain and possess chinook salmon taken from waters of Carr Inlet northerly of a line from Allen Point to the southernmost point of land on the eastern shore of Glen Cove.

(d) The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form.

(5) Code I: In waters having this code designation, the bag limit in any one day is eight salmon, not less than 6 inches in length or an aggregate daily catch of eight salmon and other salmonid fish (~~not exceeding 6 pounds and one fish~~). The aggregate catch may not contain more than 3 fish over 14 inches nor more than 2 fish over 20 inches. The possession limit (~~shall be~~) is the same as the daily catch limit. Salmon angling catch record card is not required, but a gamefish license is required to take, fish for or possess gamefish.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-190 ✓ SALTWATER SEASONS AND BAG LIMITS—SALMON. It shall be unlawful to take, fish for or possess salmon taken by angling for personal use except from the following areas, during the seasons, in the quantities, sizes and for the species designated in this section and as defined in the bag limit codes in WAC 220-56-180:

(1) ~~Puget Sound ((including Hood Canal), Strait of Georgia, San Juan Islands and Strait of Juan de Fuca)) contiguous marine waters east of the mouth of the Sekiu River – bag limit H – open the entire year, except ((for special provisions in WAC 220-56-195. In Punch Card Areas 5, 6, and 7 it shall be unlawful to retain or possess chinook salmon greater than 30 inches in length during the period April 15 through June 15)) as provided in WAC 220-56-120, 220-56-128, 220-56-130, and 220-56-195.~~

(2) Strait of Juan de Fuca from the mouth of the Sekiu River to a line projected from the most westerly point on Cape Flattery to the Tatoosh Island Light then to Bonilla Point on Vancouver Island – open entire year, unless the season in the Pacific Ocean closes a week or more before Puget Sound coho salmon management needs prevail (the Sunday nearest September 2); in which case, this area will be closed concurrently with the ocean from the time of the ocean closure until the Puget Sound coho management period (the Sunday nearest September 2). Bag and size limits shall conform with Pacific Ocean regulations during those times when salmon angling is permitted in adjacent coastal ocean waters. During those periods when the ocean salmon angling season is closed and the area described in this subsection is open to salmon angling, the bag limit shall conform with regulations of adjacent waters of the Strait of Juan de Fuca (Area 5—Sekiu), but minimum size limits shall remain unchanged from those which were in effect when the ocean season was last open.

(3) Pacific Ocean coastal waters: All waters west of a line from Tatoosh Island Light to Bonilla Point, Pacific Ocean, and Washington waters at the mouth of the

Columbia River west of a line projected true north and south through Buoy 10 – bag limit F – open on the Saturday preceding Memorial Day through Labor Day.

(4) Grays Harbor (waters east of a line from the outermost end of the north jetty to the outermost exposed end of the south jetty) – (a) bag limit F – open to salmon angling coincidentally with the season in adjacent waters of the Pacific Ocean, but not to extend beyond August 15, unless otherwise provided, (b) special bag limit – six salmon per day not less than 10 inches in length, not more than two of which may be any combination of the following: Pink, sockeye or chum salmon over 10 inches in length or coho salmon over 20 inches in length. All chinook salmon over 24 inches in length must be released. Open to personal use salmon fishing October 1 through November 30. The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh salmon. Additional salmon may be possessed in a frozen or processed form.

(5) Willapa Harbor (waters east of a line from Leadbetter Point to Cape Shoalwater Light and downstream from river mouths as defined in WAC 220-56-105) – bag limit F – open entire year.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-195 ✓ CLOSED AREAS—SALTWATER SALMON ANGLING. The following areas shall be closed to salmon angling during the times indicated:

(1) Skagit Bay: Those waters lying easterly of a line projected from West Point on Whidbey Island to Reservation Head on Fidalgo Island, northerly of a line projected from Polnell Point to Rocky Point, northerly of the State Highway 532 Bridge between Camano Island and the mainland and south of the Burlington Northern Railroad Bridge at the north end of Swinomish Slough shall be closed to salmon angling April 15 through June 30.

(2) ~~((Port Susan: Those waters of Port Susan lying north of a true east-west line passing through Tulare Point (located approximately 2.25 miles south of Kayak Point) shall be closed to salmon angling April 15 through June 30.~~

(3) ~~Bellingham Bay: Those waters of Portage Bay and Bellingham Bay north of a line from Point Francis to Post Point shall be closed to salmon angling April 15 through June ((15)) 30.~~

~~((4) Commencement Bay: Those waters of Commencement Bay southeasterly of a line extending from the foot of McCarver Street (marked by the partially burned Top of Ocean Restaurant) to Browns Point shall be closed to salmon angling April 15 through June 15.~~

(5) ~~Carr Inlet: Those waters of Carr Inlet northerly of a line from Allen Point to the southernmost point of land on the eastern shore of Glen Cove shall be closed to salmon angling April 15 through July 31.)~~

NEW SECTION

WAC 220-56-196 ✓ CLOSED AREAS—PINK SALMON ANGLING. It is unlawful to take or possess

pink salmon taken for personal use from the following waters:

(1) Those waters of Punch Card Area 7 bounded on the west and south by a line running from Gooseberry Point true south to Lummi Island, along the east shoreline of the island to Carter Point, then to the north tip of Vendovi Island, then to Clark Point on Guemes Island, along the east shoreline to Southeast Point on Guemes Island, then to March Point on Fidalgo Island; and north of the Burlington Northern railroad bridges at the north entrances of Swinomish Channel.

(2) All of Punch Card Areas 8 through 13.

#### NEW SECTION ✓

WAC 220-56-198 DUWAMISH WATERWAY—UNLAWFUL PROVISIONS. During the period September 1 through October 15, it is unlawful to take, fish for or possess salmon taken for personal use from the waters of the Duwamish Waterway downstream from the First Avenue South Bridge to an east-west line through SW Hanford Street on Harbor Island and parallel to SW Spokane Street where it crosses Harbor Island using any gear other than that specified in WAC 220-56-205 (freshwater salmon angling gear) or at any time other than that specified in WAC 220-56-225 (freshwater salmon angling hours).

#### AMENDATORY SECTION (Amending Order 80-45, filed 6/11/80)

WAC 220-56-235 ✓ POSSESSION LIMITS—BOTTOMFISH. It ~~((shall be lawful))~~ is unlawful, unless otherwise provided, for any one person to take in any one day ~~((in the state of Washington))~~ more than the following quantities of bottomfish for personal use. The possession limit at any one time shall not exceed the equivalent of two daily bag limits of fresh bottomfish. Additional bottomfish may be possessed in a frozen or processed form.

(1) ~~((Lingcod))~~ Coastal (Punch Card Areas 1 through 4):

(a) ~~((Coastal (punch card areas 1-3 and area 4 west of a line projected from the most westerly point on Cape Flattery to the Tatoosh Island Light, thence to Bonilla Point) - 3 fish;))~~ Lingcod:

(i) 3 fish in Punch Card Areas 1 through 3 and Area 4 west of a line projected from the most westerly point on Cape Flattery to the Tatoosh Island light, thence to Bonilla Point;

(ii) 2 fish in Punch Card Area 4 east of a line projected from the most westerly point on Cape Flattery to the Tatoosh Island Light, thence to Bonilla Point.

(b) ~~((All other open areas = 2))~~ Rockfish - 15 fish.

~~((2))~~ (c) All other species ((of greenling and rockfish, Pacific cod, and walleye pollock: 15 fish in the aggregate of all species but not to exceed 10 rockfish in salmon punch card areas 5 through 13)) - no limit.

~~((3))~~ (2) Puget Sound:

(a) East of the mouth of the Sekiu River and west and north of a line from Point Partridge to Point Wilson, west of the 77 line and north of the Trial Island line

(Punch Card Areas 5 through 7) - 15 fish in the aggregate of all ~~((other))~~ species of bottomfish((-)), no ~~((time))~~ more than 2 of which may be lingcod and no more than 10 of which may be rockfish.

(b) All contiguous marine waters east and south of a line from Point Partridge to Point Wilson, east of the 77 line and south of the Trial Island line (Punch Card Areas 8 through 13) - 15 fish in the aggregate of all species of bottomfish, no more than 5 of which may be rockfish. During the period April 15, 1983, through June 30, 1983, it is lawful to retain up to a maximum of 2 lingcod in the 15 fish aggregated limit, but it is unlawful to retain or possess lingcod taken from these waters at any other time.

#### AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-56-250 ✓ LINGCOD—AREAS AND SEASONS. It is unlawful to take, fish for or possess lingcod for personal use except during the seasons and within the areas herein provided:

(1) Coastal area (salmon punch card areas 1 through 3 and that portion of area 4 west of a line projected from the most westerly point on Cape Flattery to Tatoosh Island Light, thence to Bonilla Point) - open the entire year.

(2) Salmon punch card areas 5, 6, 7 and that portion of area 4 east of a line projected from the most westerly point on Cape Flattery to Tatoosh Island Light, thence to Bonilla Point - April 15 through November 30.

(3) ~~((All other areas closed the entire year))~~ Salmon punch card areas 8 through 13 - April 15, 1983 through June 30, 1983.

#### AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-56-285 ✓ SHAD AND STURGEON—AREAS AND SEASONS. It is lawful the entire year to take, fish for and possess sturgeon and shad for personal use by angling, unless otherwise provided, and except in the following closed waters:

(1) Waters lying one mile downstream below any rack, dam or other obstruction concurrent with salmon angling boundaries provided for in chapter 220-57 WAC, except as provided in (2) and (3) of this section ~~((f-f))~~.

(2) Waters lying 400 feet downstream below any dam, rack or obstruction in the Snake River.

(3) Columbia River waters between the upstream line of Bonneville Dam and the lowermost Bonneville powerline crossing, approximately 1-1/4 mile downstream from the dam, are closed to the taking, fishing for, or possession of sturgeon, EXCEPT when fishing with hand-casted hook and line gear from the mainland shore in those ~~((water[s]))~~ waters lying downstream of a line running southerly from a fishing boundary marker on the Washington shore (approximately 3/4 mile downstream from the dam) to the downstream end of Cascade Island and thence to the Oregon angling boundary marker on Bradford Island (located approximately 600 feet downstream from the fish ladder entrance).

AMENDATORY SECTION (Amending Order 81-13, filed 2/17/81, effective 4/1/81)

WAC 220-56-350 ✓ HARDSHELLS, COCKLES, MUSSELS—AREAS AND SEASONS. (1) It is lawful to take, dig for and possess clams, cockles, borers and mussels taken for personal use on Puget Sound the entire year: PROVIDED, That it is unlawful to take, dig for or possess such shellfish taken for personal use:

(a) West of the tip of Dungeness Spit from April 1 through October 31.

(b) Garrison Bay: All state-owned and federally-owned tidelands south of a boundary marker located approximately 1,010 yards southerly of Bell Point are closed to clam digging the entire year. Those tidelands north of the above-described boundary marker are open to harvest the entire year.

(c) ~~((All state-owned tidelands at Camano Island State Park from the most northerly launch ramp southeast to the most southeasterly boundary shall be closed to the personal-use harvest of all clams from January 1, 1980 through December 31, 1981.~~

(d) From that portion of the Sequim Bay State Park public beach from the launch ramp southeast to the park boundary through March 31, 1983.

(e)) Saltwater State Park—All state-owned tidelands at Saltwater State Park shall be closed to the personal-use harvest of all species of clams from June 16 through December 31.

((ff)) (d) Twanoh State Park—All state-owned tidelands at Twanoh State Park shall be closed to the personal-use harvest of all species of clams from June 16 through December 31.

((g)) (e) Shine Tidelands—A 1.5-acre plot (160'x400') located 1/4 mile north of the west approach to the former Hood Canal Floating Bridge shall be closed to clam digging the entire year.

((h)) (f) Fry Cove, Thurston County Parks—A 1-acre gravel plot (290'x140') located 1/4 mile north of Fry Cove on Eld Inlet shall be closed to clam digging the entire year.

(g) Point Whitney—All publicly owned tidelands at Point Whitney lying north of point located at the base of the United States Navy Dock to a point 250 yards west (280°) are closed from July 15 through December 31.

(h) Eagle Creek—All publicly owned tidelands at Eagle Creek lying east of a point located at the mouth of Eagle Creek where it passes beneath Highway 101 to a point 250 yards southwest (228°) are closed from January 1 through June 30.

(2) It shall be lawful to take, dig for and possess clams, cockles, borers, and mussels, not including razor clams, taken for personal use in Grays Harbor and Willapa Harbor the entire year; and from the Pacific Ocean beaches from November 1 through March 31.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-56-372 ✓ RAZOR CLAM SANCTUARIES. The following areas are hereby set aside for experimental purposes by the department of fisheries razor clam enhancement project. As need arises in the future,

specific sections of these areas will be closed to public use.

(1) Long Beach – from a line extending westward from the middle of the Oysterville approach – north for one quarter mile (1,320 feet).

(2) Twin Harbors Beach – from a line extending westward from the middle of the county line approach south for one quarter mile (1,320 feet).

(3) Copalis Beach – ~~((in the posted no driving area at Ocean Shores,))~~ from a point beginning three-quarters of a mile north of the ~~((Oyhut)) Oyehut~~ approach and extending north for one quarter mile (1,320 feet).

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-56-390 ✓ SQUID, OCTOPUS. It is ~~((lawful))~~ unlawful to take, fish for ~~((and))~~ or possess squid taken for personal use ~~((by hook and))~~ with more than one line~~((;))~~. A maximum of four squid lures ~~((and))~~ may be used. If gear utilizes conventional hooks, it shall not exceed a total of nine points. Herring rakes~~((, or with))~~ and hand dip net gear may be used to take squid. Octopus may be taken by hand or by any instrument which will not penetrate or mutilate the body.

REPEALER

The following sections of the Washington Administrative Code are repealed:

WAC 220-56-300 STURGEON—AREA—BONNEVILLE DAM.

AMENDATORY SECTION (Amending Order 83-05, filed 1/27/83)

WAC 220-56-360 ✓ RAZOR CLAMS—AREAS AND SEASONS. It is unlawful to take, dig for or possess razor clams taken for personal use from any beaches in Razor Clam Areas 1, 2, and 3, except that from February 15, 1983 through March 15, 1983, it is lawful to dig for and possess razor clams 24 hours per day, and from March 16, 1983 through June 15, 1983 it is lawful to dig for razor clams from 12 midnight to 12 noon daily and it is lawful to possess clams taken during this time period. It is unlawful to dig for razor clams at any time in the Long Beach Razor Clam Sanctuary as defined in WAC 220-56-372.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-130 ✓ BOGACHIEL RIVER. Bag limit A – July 1 through October 31: Downstream from the Highway 101 Bridge. Coho salmon greater than ~~((24))~~ 20 inches in length must be immediately released if taken on or after October 1.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-135 ✓ CALAWAH RIVER. Bag limit A – July 1 through October 31: Downstream from the Highway 101 Bridge. Coho salmon greater than ~~((24))~~

20 inches in length must be immediately released if taken on or after October 1.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-138<sup>✓</sup> CHAMBERS CREEK. Bag limit A - October 1 through November ~~((30))~~ 15: Downstream from a set of markers 400 feet below the Boise-Cascade dam (immediately upstream from the Boise-Cascade West Tacoma Mill).

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-140<sup>✓</sup> CHEHALIS RIVER. (1) Bag limit C - ~~((open entire year))~~ December 1 through September 14: Downstream from ~~((markers approximately 1/2-mile upstream from))~~ the Porter Bridge to the Union Pacific Railroad Bridge in Aberdeen.

(2) Bag limit A - September 15 through November 30: Downstream from the Porter Bridge to the Union Pacific Railroad Bridge in Aberdeen, except that all chinook salmon over 24 inches must be released.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-155<sup>✓</sup> CLEARWATER RIVER (JEFFERSON COUNTY). (1) Bag limit C - July 1 through ~~((September 30))~~ October 8: Downstream from the mouth of the Snahapish River.

(2) Bag limit A - October ~~((+))~~ 9 through October 31: Downstream from the mouth of the Snahapish River. Coho salmon over ~~((24))~~ 20 inches must be released.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-160<sup>✓</sup> COLUMBIA RIVER. (1) Bag limit C - June 1 through ~~((October 15))~~ December 31: Downstream from Chief Joseph Dam to the Richland-Pasco Highway 12 Bridge except those waters between the Vernita Bridge and the old Hanford townsite wooden powerline towers are open only during the period July 1 through October 15, and except for the special season and bag limited provided for in subsection (2) of this section. The following are closed waters:

(a) Chief Joseph Dam - waters between the upstream line of Chief Joseph Dam to a line perpendicular to the thread of the stream from a point 400 feet downstream from the west end of the tailrace deck.

(b) Wells Dam - waters between the upstream line of Wells Dam ~~((to))~~ and a point 400 feet below the spawning channel discharge stream.

(c) Rocky Reach, Rock Island and Wanapum Dams - waters between the upstream lines of these dams ~~((to a))~~ and points 1,000 feet downstream.

(d) Priest Rapids Dam - waters between the upstream line of Priest Rapids Dam and a point 1,500 feet downstream.

(e) Jackson (Moran) Creek - waters within 500 feet of the mouth.

(2) Bag limit A - April 1 through ~~((June 30))~~ July 31: East bank only in that portion of the Columbia River from WDF boundary marker located approximately 1/2 mile upstream from Spring Creek (Ringold hatchery rearing pond outlet) downstream to a WDF boundary marker located approximately 1/4 mile downstream of Ringold wasteway outlet.

(3) Waters downstream from the Richland-Pasco Highway 12 Bridge to Hood River Bridge: Closed entire year. The following waters are closed to fishing for food fish at all times:

(a) McNary Dam - waters between the upstream line of McNary Dam and a line across the river from the red and white marker on the Oregon shore to the downstream end of the wingwall of the boat lock near the Washington shore.

(b) John Day Dam - waters between the upstream line of John Day Dam and markers approximately 3,000 feet downstream, except that fishing is permitted from the Washington shore to within 400 feet of the fishway entrance.

(c) The Dalles Dam - waters between the upstream line of the Dalles Dam and the upstream side of the Interstate 197 Bridge, except that fishing is permitted from the Washington shore to within 400 feet of the fishway entrance.

(4) Bag limit A - September 1 through March 15: That portion downstream from Hood River Bridge to the Interstate 5 Bridge at Vancouver, ~~((with the exception of))~~ except waters of Camas Slough are open under this bag limit from August 1 through March 15 between the upper Highway 14 Bridge on Lady Island to a line projected true north from the lower end of Lady Island and hook regulations and shad and sturgeon seasonal restrictions in Camas Slough are identical with regulations and restrictions in adjacent mainstem Columbia River waters. The following are closed waters:

(a) Spring Creek - waters within 1/4 mile of the U.S. Fish and Wildlife Service Hatchery grounds between posted boundary markers located 1/4 mile on either side of the fish ladder entrance.

(b) Bonneville Dam - waters between the upstream line of Bonneville Dam and a point 600 feet below the fish ladder at the new Bonneville Dam powerhouse.

(5) Bag limit C - June 1 through July 25: Waters downstream from the Interstate 5 Bridge to the Megler-Astoria Bridge.

~~((5))~~ (6) Bag limit A - August 16 through March 15: Waters downstream from the Interstate 5 bridge to the Megler-Astoria Bridge. During the month of September, it is unlawful to take, fish for, or possess salmon for personal use in that portion of the Columbia River north of a line projected from Abernathy Point to a boundary marker east of the mouth of Abernathy Creek.

~~((6))~~ (7) Bag limit A - August 16 through March 15: Waters downstream from the Megler-Astoria Bridge to a line projected true north and south through Buoy 10, except that ~~((on or after))~~ during the period August 16 ~~((and))~~ through September 30 ~~((;))~~ when size and bag limit regulations shall conform with the most recent ocean fishing regulations ~~((when the ocean was last open))~~ for adjacent waters of punch card area 1.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-175 ✓ COWLITZ RIVER. (1) Special bag limit - April 1 through July 31: Downstream from the cross river cable below the Cowlitz Salmon Hatchery Barrier Dam to the mouth. Bag limit is six salmon per day not less than 10 inches in length, only three of which may exceed 24 inches in length.

(2) That portion of the Cowlitz River downstream from the mouth of Mill Creek is open to salmon angling 24 hours per day during the period April 1 to July 31.

(3) Bag limit A - August 1 through March 31: Downstream from markers 400 feet below the barrier dam((-)) except, during the period October 1 through December 31, chinook salmon over 28 inches in length taken upstream of ((boundary markers at Foutle River mouth)) the Interstate 5 Bridge must be released.

(4) Salmon angling from boats is prohibited the entire year in designated open waters between the barrier dam and the mouth of Mill Creek.

(5) Bag limit C - ((November 1 through December 31)) Open the entire year: From the confluence of the Muddy Fork and Ohanapcosh Rivers downstream to Riffe (Davisson) Lake.

NEW SECTION

WAC 220-57-181 ✓ DAKOTA CREEK. Bag limit A - October 1 through December 31: Downstream from the Giles Road Bridge. Chinook salmon greater than 24 inches must be released.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-215 ✓ DUNGENESS RIVER. Bag limit A - October 15 through December 31: Downstream from ((markers at former Taylor Bridge site approximately one mile below the state salmon)) the siphon hole intake, consisting of a metal pipe with concrete headlands, located approximately 1/2 mile upstream of the Dungeness River Hatchery ((rack)). Chinook salmon over 28 inches must be released. Closed to the taking of pink salmon in odd-numbered years.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-220 ✓ DUWAMISH RIVER. ((+)) Bag limit A - July 1 through November 30: Upstream from the First Avenue South Bridge to the Highway 405 Bridge.

((2)) Bag limit A - September 1 through October 15: Downstream from the First Avenue South Bridge to an east-west line projected through S.W. Hanford Street on Harbor Island and parallel to S.W. Spokane Street where it crosses Harbor Island.

(3) Bag limit H - October 16 through August 31: Downstream from the First Avenue South Bridge, open to salmon angling 24 hours a day:))

AMENDATORY SECTION (Amending Order 81-13, filed 2/17/81, effective 4/1/81)

WAC 220-57-230 ✓ ELK RIVER. (1) Bag limit C - July 1 through ((January 31)) September 30: Downstream from the confluence of the West Fork and the Middle Fork to the Highway 105 Bridge.

(2) Bag limit A - October 1 through November 30: Downstream from the confluence of the West Fork and the Middle Fork to the Highway 105 Bridge, except that all chinook salmon over 24 inches must be released.

AMENDATORY SECTION (Amending Order 81-13, filed 2/17/81, effective 4/1/81)

WAC 220-57-235 ✓ ELOCHOMAN RIVER. (1) Bag limit A - September 1 through December 31: Downstream from mouth of the West Fork((-2)), except closed from a point 100 feet above the upper hatchery rack to the Elochoman Salmon Hatchery Bridge located approximately 400 feet below the upper hatchery rack((-)) and closed from the department of fisheries temporary rack downstream to Foster (Risk) Road Bridge while this rack is installed in the river.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-260 ✓ GREEN RIVER (KING COUNTY). (1) Bag limit A - July 1 through October 15: Downstream from the Porter Bridge (Auburn Eighth Street ((NW)) NE Bridge) to Highway 405 Bridge.

(2) Bag limit A - October 16 through November 30: Downstream from the downstream side of the Highway 18 Bridge to the Highway 405 Bridge.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-270 ✓ HOH RIVER. (1) Special bag limit - Saturday preceding Memorial Day through October 31: Downstream from ((a marker approximately a quarter mile above)) the Highway 101 Bridge ((to the National Park boundary at Oil City)) the bag limit is six salmon not less than 10 inches in length, only one of which may exceed 24 inches in length except ((that the)) coho salmon greater than ((24)) 20 inches in length ((may not)) must be ((a coho salmon)) released.

(2) Bag limit C - Saturday preceding Memorial Day through October 31: Upstream from ((a marker approximately one-quarter mile above)) the Highway 101 Bridge to the ((National Park Boundary near the)) confluence of the South Fork Hoh.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-280 ✓ HOQUIAM RIVER. (1) Bag limit ((€)) A - July 1 through November 30 - ((im)) main Hoquiam River ((and tributaries)) and West Fork of Hoquiam River downstream from the bridge on the Dekay Road. Chinook salmon over 24 inches in length must be released.

(2) Bag limit ((€)) A - October 1 through November ((16 through January 31)) 30: East fork of Hoquiam

River downstream from the game department access area below Berryman Creek, except that all chinook salmon over 24 inches must be released.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-285 ✓ HUMPTULIPS RIVER. (1) Bag limit C - July 1 through January 31: Downstream from confluence of East and West forks to ~~((confluence with Stevens Creek))~~ Highway 101 Bridge.

(2) Bag limit A - July 1 through ~~((November 30))~~ January 31: Downstream from ((confluence of Stevens Creek)) the Highway 101 Bridge to Highway 109 Bridge. Chinook salmon over 24 inches in length ((and all chum salmon)) must be released.

~~((3))~~ Bag limit C - December 1 through January 31: Downstream from confluence of Stevens Creek to Highway 109 Bridge.)

AMENDATORY SECTION (Amending Order 80-12, filed 2/27/80, effective 4/1/80)

WAC 220-57-290 ✓ ICICLE RIVER. ~~((Bag limit A = Saturday preceding Memorial Day through June 30: Downstream from a point 600 feet below the Leavenworth National Fish Hatchery rack to mouth of Icicle River))~~ Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-300 ✓ JOHNS RIVER. (1) Bag limit C - July 1 through ~~((January 31))~~ September 30: Downstream from old M&B Logging Camp Bridge at upper boundary of Johns River ((Game Range)) Habitat Management Area to Highway 105 Bridge.

(2) Bag limit A - October 1 through November 30: Downstream from old M&B Logging Camp Bridge at upper boundary of Johns River Habitat Management Area to Highway 105 Bridge, except that all chinook salmon over 24 inches must be released.

AMENDATORY SECTION (Amending Order 82-75, filed 7/7/82)

WAC 220-57-315 ✓ KLICKITAT RIVER. (1) Bag limit A - April 1 through January 31: Downstream from the Fisher Hill Bridge approximately 1-1/2 miles above the mouth, except open to salmon angling only from 12:00 noon Thursdays to 12:00 noon Mondays from April 1 through May 31.

(2) Bag limit C - Saturday preceding Memorial Day through November 30 - Downstream from fishing boundary markers at the ((Lydel Bridge)) downstream end of the Klickitat River Salmon Hatchery grounds to a point 400 feet above the No. 5 fishway.

AMENDATORY SECTION (Amending Order 81-13, filed 2/17/81, effective 4/1/81)

WAC 220-57-319 ✓ LEWIS RIVER. (1) Mainstem - bag limit A - open entire year: Downstream from East Fork to mouth.

(2) East Fork:

(a) Bag limit A - open entire year: Downstream from the LaCenter Bridge.

(b) Bag limit A - July 1 through December 31: Downstream from Lucia Falls to the LaCenter Bridge. From October 1 through November 30 chinook salmon over 28 inches must be released.

(3) North Fork:

(a) Bag limit A - January 1 through September 30: Downstream from overhead power lines below Ariel Dam except as provided in subsection (3)(b).

(b) Bag limit A - open entire year: Downstream from ((markers approximately 700 feet upstream from)) the ((salmon hatchery building)) mouth of Colvin Creek (approximately 1/4 mile upstream of the salmon hatchery) to the mouth of the East Fork, except that during the period September 1 through November 30, it is unlawful to take, fish for or possess salmon taken for personal use from waters shoreward of the cable, buoy, and corkline located at the mouth of the Lewis River Salmon Hatchery fishway.

NEW SECTION

WAC 220-57-327 ✓ MCLANE CREEK. Bag limit C - July 1 through October 31: Open from a line 100 feet upstream and parallel to the south bridge of Highway 101 at Mud Bay to a line 50 feet north of and parallel to the Mud Bay Road Bridge, except waters within 400 feet of the outfall of the Allison Springs chinook rearing pond are closed to salmon angling.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-330 ✓ MORSE CREEK (CLALLAM COUNTY). Bag limit C - October 1 through ~~((December 31))~~ November 30.

AMENDATORY SECTION (Amending Order 80-12, filed 2/27/80, effective 4/1/80)

WAC 220-57-340 ✓ NEMAH RIVER. (1) Middle Nemah, Bag limit C - July 1 through October 31: Downstream from the department of natural resources bridge on the Middle Nemah A Line Road.

(2) North Nemah - bag limit A - July 1 through November 30: Downstream from lower bridge on dead end Lower Nemah Road to ~~((markers 1/2 mile downstream from))~~ the ~~((Highway 101 Bridge))~~ mouth. Chinook salmon over 28 inches must be released.

(3) South Nemah - bag limit C - July 1 through October 31: Downstream from the confluence of the Middle Nemah to its mouth.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57-350 ✓ NOOKSACK RIVER. (1) Bag limit A - July ((+)) 15 through ~~((March))~~ December 31: Downstream from the confluence of North and South Forks to Lummi Indian Reservation boundary.

(2) Bag limit C - September 1 through October 31: (North Fork) downstream from Maple Creek to mouth of North Fork.



(3) The entire Nooksack River is closed to the taking of pink salmon in odd-numbered years.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-390 ✓ QUINAULT RIVER. Bag limit ((A)) C - July 1 through October 31: Downstream from the bridge connecting Graves Creek and North Shore roads.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-415 ✓ SATSOP RIVER. (1) Bag limit C - July 1 through September 30: Downstream from the bridge at Schafer State Park on East Fork.

(2) Bag limit A - October 1 through ((November 30)) January 31: Downstream from the bridge at Shafer State Park on East Fork. Chinook salmon over 24 inches in length ((and all chum salmon)) must be released.

((3) Bag limit C - ~~December 1 through January 31~~: Downstream from the bridge at Shafer State Park on East Fork.))

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-460 ✓ SOLEDUCK RIVER. Bag limit A - Saturday preceding Memorial Day through October 31: Downstream from Concrete pump station at Soleduck Hatchery. During the period October 1 through October 31, coho salmon over ((24)) 20 inches in length must be released.

AMENDATORY SECTION (Amending Order 80-12, filed 2/27/80, effective 4/1/80)

WAC 220-57-485 ✓ TUCANNON RIVER. ((Bag limit C - Saturday preceding Memorial Day through June 30: Downstream from the U.S. Forest Service Bridge at Wooten Forest Camp. It is unlawful to use any type of gaff hook or similar device to aid in the taking of salmon in the Tucannon)) Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 80-12, filed 2/27/80, effective 4/1/80)

WAC 220-57-495 ✓ WASHOUGAL RIVER. (1) Bag limit A - January 1 through October 15: Downstream from the former steel bridge site at the Washougal Mercantile. From October 1 through October 15 chinook salmon over 28 inches must be released.

(2) Bag limit A - October 16 through December 31: Downstream from bridge at Salmon Falls to mouth. Chinook salmon over 28 inches must be released.

(3) "Washougal River - Special Fishing Area": Waters from markers 50 feet upstream from the fisheries department salmon hatchery rack, upstream to the barrier dam are open to salmon fishing from September 18 through December 31. This special fishery shall be limited to persons who are 65 years of age or older((~~blind~~; or otherwise disabled)). Persons wishing to participate in

this fishery must have proof of their age ((~~or disablement~~)) in their possession while fishing. Daily bag limit: Six salmon 10 inches or more in length. Possession limit: Two daily bag limits in any form. The first six salmon caught, regardless of where they are hooked (inside or outside their mouth), must be retained. In this special fishing area, legal fishing gear shall be limited to one hand-held rod to which may be attached not more than one hook (or one lure with one hook attached). This one hook shall not have more than three points, and the maximum distance between shank and points is not to exceed 1/2 inch.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-515 ✓ WIND RIVER. ((~~Closed to salmon angling the entire year~~)) Bag limit A - September 1 through October 31: Downstream from the Burlington Northern Railroad Bridge to the mouth.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57-520 ✓ WISHKAH RIVER. (1) Bag limit C - July 1 through ((January 31)) September 30: Downstream from the mouth of the West Fork.

(2) Bag limit A - October 1 through November 30: Downstream from the mouth of the West Fork, except that all chinook salmon over 24 inches must be released.

AMENDATORY SECTION (Amending Order 82-75, filed 7/7/82)

WAC 220-57-525 ✓ WYNOOCHEE RIVER. ((+)) Bag limit A - ((July)) October 1 through ((September)) November 30: Downstream from the mouth of Schafer Creek. Chinook salmon over 24 inches in length ((and all chum salmon)) must be released.

((2) Bag limit C - ~~October 1 through January 31~~: Downstream from the mouth of Schafer Creek.))

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-012 ✓ BAKER LAKE (WHATCOM COUNTY). Bag limit I - April ((+8)) 17 through October 31.

AMENDATORY SECTION (Amending Order 76-14, filed 3/15/76, effective 5/1/76)

WAC 220-57A-015 ✓ BANKS LAKE (GRANT COUNTY). Special bag limit ((+)): 13 salmon not less than 6 inches in length and other salmonid fish in the aggregate, not more than 5 of which may be trout and char in any combination - open entire year.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-040 ✓ CUSHMAN LAKE (MASON COUNTY). Bag limit I - April ((+8)) 17 through October 31.

AMENDATORY SECTION (Amending Order 77-3, filed 1/28/77, effective 3/1/77)

WAC 220-57A-070 ✓ EAST MEDICAL LAKE (SPOKANE COUNTY). Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-082 ✓ (UPPER) GOOSE LAKE (GRANT COUNTY). Bag limit of five salmon and other salmonid fish and the salmon may not be less than 6 inches in length ~~((or an aggregate daily catch of five salmon and other fish not exceeding six pounds and one fish))~~. Open entire year.

AMENDATORY SECTION (Amending Order 77-3, filed 1/28/77, effective 3/1/77)

WAC 220-57A-085 ✓ GREEN LAKE (KING COUNTY). Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 77-3, filed 1/28/77, effective 3/1/77)

WAC 220-57A-105 ✓ MARTHA LAKE (SNOHOMISH COUNTY). Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-112 ✓ MCMURRAY LAKE (SKAGIT COUNTY). Bag limit 1 - April ((+8)) 17 through September ((+6)) 5.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-120 ✓ MERWIN LAKE (RESERVOIR). Bag limit 1 - April ((+8)) 17 through November 30.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-152 ✓ SHANNON RESERVOIR (SKAGIT COUNTY). Bag limit 1 - April ((+8)) 17 through October 31.

AMENDATORY SECTION (Amending Order 77-3, filed 1/28/77, effective 3/1/77)

WAC 220-57A-165 ✓ ST. CLAIR (THURSTON COUNTY). Closed to salmon angling the entire year.

AMENDATORY SECTION (Amending Order 82-61, filed 6/9/82)

WAC 220-57A-180 ✓ WASHINGTON SHIP CANAL, LAKE (INCLUDING LAKE UNION). (1) Bag limit A - August 16 through December 31: West of University Bridge, to eastern end of the north wingwall of the Chittenden Locks. Waters between the University Bridge and the concrete abutment ends ~~((east of the Montlake Bridge and waters between the eastern end))~~ east of the Montlake Bridge and waters between the

eastern end of the north wingwall of the Chittenden Locks and the Railroad Bridge west of the Locks are closed to salmon angling at all times.

(2) It shall be unlawful to take, fish for or possess sockeye salmon the entire year.

AMENDATORY SECTION (Amending Order 82-19, filed 3/18/82)

WAC 220-57A-190 ✓ WYNOOCHEE RESERVOIR (GRAYS HARBOR COUNTY). Bag limit 1 - April ((+8)) 17 through October 31.

WSR 83-07-044  
ADOPTED RULES  
CRIMINAL JUSTICE  
TRAINING COMMISSION  
[Order 4-C - Filed March 18, 1983]

Be it resolved by the Washington State Criminal Justice Training Commission, acting at Spokane, Washington, that it does adopt the annexed rules relating to procedure for acknowledgement of prior basic training and issuance of certificate of equivalent basic training, repealing WAC 139-20-010.

This action is taken pursuant to Notice No. WSR 83-04-008 filed with the code reviser on January 24, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Washington State Criminal Justice Training Commission as authorized in RCW 43.101.080.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By James C. Scott  
Executive Director

REPEALER

WAC 139-20-010 PROCEDURE FOR ACKNOWLEDGEMENT OF PRIOR BASIC TRAINING AND ISSUANCE OF CERTIFICATE OF EQUIVALENT BASIC TRAINING.

WSR 83-07-045  
ADOPTED RULES  
CRIMINAL JUSTICE  
TRAINING COMMISSION  
[Order 4-D - Filed March 18, 1983]

Be it resolved by the Washington State Criminal Justice Training Commission, acting at Spokane,

Washington, that it does adopt the annexed rules relating to basic law enforcement equivalency certification, new section WAC 139-20-020.

This action is taken pursuant to Notice No. WSR 83-04-007 filed with the code reviser on January 24, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Washington State Criminal Justice Training Commission as authorized in RCW 43.101.080.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By James C. Scott  
Executive Director

NEW SECTION

WAC 139-20-020 ✓ BASIC LAW ENFORCEMENT EQUIVALENCY CERTIFICATION. (1) A certificate of equivalent basic law enforcement training shall be issued only to applicants who successfully complete the equivalency process as required by the Washington State Criminal Justice Training Commission, and shall be recognized in the same manner as the certificate of completion of the Training Commission's basic law enforcement academy.

(2) Eligibility for participation in the basic equivalency process shall be limited to regular, full-time, commissioned officers of general law enforcement agencies within this state, and who have obtained basic certification through successful completion of a basic training program in this or another state. For this purpose, the term "basic training program" shall not include any military or reserve training program, or federal program not otherwise approved by the Board on Law Enforcement Training Standards and Education.

(3) The decision to request an officer's participation within the equivalency process shall be discretionary with the sheriff or chief of the employing agency. Such request shall be made to the Training Commission on approved form which shall be signed by the sheriff or chief of the requesting agency, or in the instance of a one-member department, the appointing authority.

(4) Upon approval of such request, the applicant shall submit to the Training Commission the following documentation as a precondition of participation within the equivalency process:

- (a) copy of his/her Washington State driver's license,
- (b) copy of his/her current and valid basic first aid card,
- (c) statement of his/her health and physical condition by an examining physician, on approved form, and
- (d) documentation of firearms proficiency, on approved form.

(5) Following receipt and acceptance of the above by the Training Commission, the applicant will participate

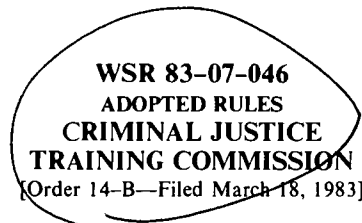
in the equivalency process which shall include written examinations, practical exercises, and basic driver's training if such training has not been successfully completed previously by the applicant. The administration of such examinations, exercises, and training shall be determined by the Training Commission in accordance with the applicable policies and procedures approved by the Board on Law Enforcement Training Standards and Education.

(6) Upon completion of the above examination process and review and evaluation of an applicant's performances therein, the Training Commission shall:

- (a) issue a certificate of equivalent basic training;
- (b) issue a certificate of equivalent basic training upon applicant's successful completion of additional training as the Training Commission may require; or
- (c) require completion of the basic law enforcement academy program.

(7) Any waiver of, or variance in, any above requirement for equivalency participation and/or certification may be granted by the Board on Law Enforcement Training Standards and Education if it determines that sufficient justification exists for such action. Additionally, any action or determination by commission staff regarding a requestor or applicant for equivalency certification shall, upon written request of the involved individual or agency, be made appealable to that board.

**Reviser's note:** Errors of punctuation or spelling in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.



Be it resolved by the Washington State Criminal Justice Training Commission, acting at Spokane, Washington, that it does adopt the annexed rules relating to requirement of basic law enforcement training, amending WAC 139-14-010.

This action is taken pursuant to Notice No. WSR 83-04-009 filed with the code reviser on January 24, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Washington State Criminal Justice Training Commission as authorized in RCW 43.101.080.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By James C. Scott  
Executive Director

AMENDATORY SECTION (Amending Order 14A, filed 6/25/81)

P/c OK YSA

WAC 139-14-010 REQUIREMENT OF BASIC LAW ENFORCEMENT TRAINING. (1) All full-time commissioned law enforcement employees of a city, county, or political subdivision of the state of Washington, except officers of the Washington State Patrol, unless otherwise exempted by the Washington State Criminal Justice Training Commission, shall as a condition of continued employment successfully complete a 440-hour basic law enforcement academy sponsored or conducted by the Commission, or obtain a certificate of equivalent basic training from the commission. This requirement of basic law enforcement training shall be met within the initial 15-month period of law enforcement employment, unless otherwise extended by the commission.

(2) Law enforcement personnel exempted from the requirement of subsection (1) shall include:

- (a) ((sheriff)) individuals holding the office of sheriff of any county on September 1, 1979
- (b) auxiliary and reserve personnel
- (c) commissioned personnel

(i) whose usual and regular function does not include and will not include the general line enforcement of traffic or criminal laws of the state of Washington or any political subdivision thereof(;;): PROVIDED, That ((a chief of police who requests exemption under this subsection may be exempted only upon approval of the Board on Law Enforcement Training Standards and Education, or)) any exemption under this subsection may be granted to a sheriff or police chief only with the approval of the Board on Law Enforcement Training Standards and Education and, in the instance of a police chief, based upon a written exemption request signed by the appointing authority, and provided further that no police chief or sheriff of any agency with ten or fewer full-time, commissioned personnel shall be granted an exemption solely upon the basis of this subsection; or

(ii) whose initial date of continuing, full-time, regular and commissioned law enforcement employment within the state of Washington precedes January 1, 1978, and such employment is without break or interruption in excess of 90 days, or

(iii) who have been certified in accordance with the requirement of subsection (1) above, and thereafter have engaged in regular and commissioned law enforcement employment without break or interruption in excess of 24-month duration.

(3) Each law enforcement agency of the state of Washington, or any political subdivision thereof, except the Washington State Patrol, shall immediately notify the commission by approved form of each instance wherein a commissioned officer begins continuing and regular employment with that agency on or after January 1, 1978. Such notification shall be maintained by the commission and shall be utilized by the commission for the subsequent scheduling, notification, and enrollment required for compliance with the basic law enforcement training requirement.

(4) Failure to comply with the above requirement of basic law enforcement training shall result in notification of non-compliance, by the commission, on approved form to:

- (a) The individual in non-compliance,
- (b) the head of his/her agency,
- (c) the civil service commission having jurisdiction of such agency,
- (d) the judges and clerks of the municipal, district, and superior courts in which said agency is located,
- (e) the state Auditor's Office, and
- (f) any other agency or individual, as determined by the commission.

Reviser's note: The typographical errors in the above section occurred in the copy filed by the agency and appear herein pursuant to the requirements of RCW 34.08.040.

**WSR 83-07-047**

**ATTORNEY GENERAL OPINION**

**Cite as: AGO 1983 No. 3**

[March 17, 1983]

**OFFICES AND OFFICERS—CITIES AND TOWNS—FIRE PROTECTION DISTRICTS—INCOMPATIBILITY OF OFFICES—CITY COUNCIL MEMBER AND DISTRICT FIREFIGHTER**

Neither the common law doctrine of incompatible public offices nor any other state law precludes a person from simultaneously serving as a member of the council of a city or town proposing to be annexed by a fire protection district and as a paid or volunteer firefighter for the subject district.

Requested by:

Honorable John Martinis  
St. Rep., 38th District  
230 House Office Building  
Olympia, Washington 98504

**WSR 83-07-048**

**ADOPTED RULES**

**BOARD OF HEALTH**

[Order 257—Filed March 18, 1983]

Be it resolved by the Washington State Board of Health, acting at Olympia, Washington, that it does adopt the annexed rules relating to:

- Amd WAC 248-18-180 Food service.
- Amd WAC 248-18-685 Dietary department.

This action is taken pursuant to Notice No. WSR 83-04-059 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 70.41.030 and is intended to administratively implement that statute.

This rule is promulgated under the general rule-making authority of the Washington State Board of Health as authorized in RCW 43.20.050.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 9, 1983.

By John A. Beare, MD  
Secretary

AMENDATORY SECTION (Amending Order 119, filed 5/23/75)

WAC 248-18-180 ✓ ~~((FOOD))~~ DIETARY AND/OR FOOD SERVICE. ~~((Food service sanitation standards in both new and existing hospitals shall be governed by chapter 248-84 WAC))~~ Each hospital shall have an organized dietary and/or food service.

(1) There shall be a designated individual responsible for management of dietary and/or food service. Personnel from dietary and/or food service shall be present in the hospital during all patient meal times.

(2) The dietary and/or food service shall incorporate the ongoing and regularly scheduled input of a dietitian. A dietitian shall be responsible for developing policies and procedures for adequate nutritional and dietary consultation services for patients and food service. Patient consultation shall be documented in the medical record.

(3) At least three scheduled meals a day shall be served at regular intervals with not more than fifteen hours between the evening meal and breakfast. Snacks of nourishing quality shall be available at all times.

(4) Meals and nourishments shall provide a variety of food of sufficient quantity and quality to meet the nutritional needs of each patient. Unless contraindicated, "Recommended Dietary Allowances," Ninth edition, 1980, the Food and Nutrition Board of the National Research Council, adjusted for activity, shall be used.

(5) Written menus shall be planned in advance and approved by a dietitian. Substitutes shall be of similar nutritional value, as approved by a dietitian. A record of the planned menus, with substitutions as served, shall be retained for one month.

(6) There shall be written orders (by an authorized individual) for all patient diets. Diets shall be prepared and served as prescribed. A current diet manual, approved in writing by the dietitian and medical staff, shall be used for planning and preparing diets.

(7) Food service sanitation shall be in compliance with chapter 248-84 WAC Food Service Sanitation, except for WAC 248-84-070.

(8) There shall be current written policies and procedures to include safety, infection control, food acquisition, food storage, food preparation, management of food not provided or purchased by dietary/food service, serving of food, and scheduled cleaning of all food service equipment and work areas.

(9) There shall be current written policies and procedures, with documentation of orientation and inservice, of dietary and food service employees.

AMENDATORY SECTION (Amending Order 119, filed 5/23/75)

WAC 248-18-685 ✓ DIETARY DEPARTMENT. (REQUIREMENTS IN CAPITAL LETTERS - SEE WAC 248-18-515.)

(1) DIETARY DEPARTMENT, GENERAL.

(a) SUITABLY LOCATED TO FACILITATE DELIVERY OF STORES, DISPOSAL OF KITCHEN WASTE, AND TRANSPORTATION OF FOOD TO NURSING UNITS.

(b) EQUIPMENT CONSTRUCTED AND INSTALLED IN ACCORDANCE WITH NATIONAL SANITATION FOUNDATION STANDARDS.<sup>26</sup>

(c) ALL EQUIPMENT AND COUNTERS CONSTRUCTED FOR EASY CLEANING AND FREE FROM INACCESSIBLE SPACE PROVIDING HARBORAGE FOR VERMIN.

(d) ADEQUATE SPACE BETWEEN EQUIPMENT (INCLUDING CASEWORK) AND WALL AND/OR FLOOR TO PERMIT CLEANING; OR, EQUIPMENT TIGHT AGAINST WALL AND/OR FLOOR AND JOINT PROPERLY SEALED.

(e) ADEQUATE SPACE FOR CIRCULATION OF CARTS THROUGHOUT DIETARY DEPARTMENT.

(2) ADMINISTRATIVE FACILITIES.

(a) OFFICE SPACE - may be limited to desk and file space.<sup>24</sup>

(b) Separate room recommended.

(3) RECEIVING AREA.<sup>27</sup>

(a) LOCATED FOR READY ACCESS TO REFRIGERATION AREA.

(b) Floor scales.

(4) BULK FOOD STORAGE AREA.<sup>27</sup>

(5) DAY STORAGE ROOM OR AREA.

(a) IN OR ADJACENT TO KITCHEN - may be combined in a room with bulk food storage.

(b) SPACE FOR THREE DAYS SUPPLY.

(c) STORAGE SHELVES AT LEAST ((+2)) TWELVE INCHES OFF FLOOR AND AT LEAST ((+8)) EIGHTEEN INCHES FROM TOP OF SHELVES TO CEILING.

(d) SPACE FOR LARGE CONTAINERS AND DOLLIES.

(6) REFRIGERATION AREA.

(a) IN OR ADJACENT TO KITCHEN.

(b) SPACE ADEQUATE FOR MINIMUM OF THREE DAYS SUPPLY.

(c) REFRIGERATION UNITS, GENERAL.<sup>6</sup>

A MINIMUM OF TWO SEPARATE SECTIONS OR BOXES (ONE FOR MEATS AND DAIRY PRODUCTS AND ONE FOR FRUIT AND VEGETABLES) - three sections or boxes recommended (one for meat, one for dairy products, and one for fruit and vegetables).

(d) Walk-in boxes.

(i) SHELVES AT LEAST ((+2)) TWELVE INCHES OFF FLOOR.

(ii) SPACE FOR LARGE STORAGE CONTAINERS AND DOLLIES.

(e) Frozen food storage.

Section of walk-in box or separate deep freeze unit.

(7) Ice facilities.

(a) LOCATED TO AVOID CONTAMINATION OF ICE AND TO AVOID TRAFFIC INTO KITCHEN FOR ICE SERVICE FOR OTHER DEPARTMENTS.

(b) EQUIPMENT:

WORK COUNTER.<sup>6</sup>

ICE MACHINE OR ADEQUATE STORAGE UNIT (self-dispensing types recommended).

(8) KITCHEN.

(a) LOCATED AND ARRANGED TO AVOID CONTAMINATION OF FOOD; TO PREVENT OBJECTIONABLE HEAT, NOISE, AND ODORS TO PATIENT CARE AREAS; AND TO ELIMINATE THROUGH TRAFFIC.

(b) ADEQUATE FLOOR DRAINS.

(c) ADEQUATE SPACE FOR GARBAGE CONTAINERS.

(d) MEAT PREPARATION AREA.

(i) May be omitted if only prefabricated meats are to be used.

(ii) EQUIPMENT:

SINK WITH INTEGRAL DRAINBOARD OR COUNTER.

WORK TABLE OR COUNTER.<sup>6</sup>

MEAT BLOCK.<sup>6</sup>

Lavatory.

(e) FRUIT AND VEGETABLE PREPARATION AREA.

(i) LOCATED TO AVOID CONTAMINATION OF PREPARED FOODS AND CLEAN EQUIPMENT BY SOIL FROM VEGETABLES.

(ii) EQUIPMENT:

TWO-COMPARTMENT SINK WITH INTEGRAL DRAINBOARDS OR COUNTERS.

Food waste grinder.

Vegetable peeler.

(f) COOKING AREA.

(i) Located between preparation and serving units.

(ii) EQUIPMENT:

RANGE(S).

WORK TABLE(S) OR COUNTER(S).<sup>6</sup>

UTENSIL STORAGE.

COOK'S SINK – meat or vegetable sink may be used if conveniently located.

OVEN(S).<sup>28</sup>

Steam kettles.

Mixers.

(g) SALAD AND SANDWICH PREPARATION AREA.<sup>29</sup>

EQUIPMENT:

WORK TABLE OR COUNTER.<sup>6</sup>

REFRIGERATOR.<sup>6 30</sup>

(h) DESSERT PREPARATION AREA.<sup>29</sup>

EQUIPMENT:

WORK TABLE OR COUNTER.<sup>6</sup>

REFRIGERATOR.<sup>6 30</sup>

(i) SPECIAL DIET PREPARATION AREA.

(i) May be omitted if special diets are to be prepared in same areas as general diets.

(ii) EQUIPMENT:

SINK WITH INTEGRAL DRAINBOARD OR COUNTER.

REFRIGERATOR.<sup>6 30</sup>

WORK COUNTER.<sup>6</sup>

STORAGE CABINETS.

RANGE.

(j) Bakery area.

EQUIPMENT:

MIXER(S).

OVEN(S).

RANGE.

THREE-COMPARTMENT SINK – may be single compartment if utensils are to be washed in main pot and pan wash area.

WORK TABLE(S).<sup>6</sup>

COOLING RACK.<sup>6</sup>

POT AND PAN CABINET.

STORAGE SHELVES.<sup>6</sup>

PROOF BOX<sup>6</sup> unless bread is purchased elsewhere.

(k) PATIENT SERVING AREA.

(i) ADEQUATE SPACE FOR MOBILE EQUIPMENT SUCH AS FOOD CARTS AND TRAY CARTS.<sup>24</sup>

(ii) EQUIPMENT:

ADEQUATE SERVING EQUIPMENT.<sup>24</sup>

CLOSED STORAGE UNITS FOR FOOD CONTAINERS, DISHES, AND TRAYS((-)) – may be on open shelves at least ((30)) thirty inches above floor if utensils are to be reused within ((24)) twenty-four hour periods.

ICE CREAM STORAGE.<sup>24</sup>

BEVERAGE SERVICE EQUIPMENT.<sup>24</sup>

(9) EMPLOYEE SERVING AREA.<sup>24</sup>

(a) LOCATED AND ARRANGED TO ELIMINATE TRAFFIC INTO KITCHEN FOR SERVICE. Convenient to kitchen.

(b) PROTECTION OF OPEN FOOD DISPLAY COUNTERS.

(c) REFRIGERATION FOR PERISHABLE FOODS.<sup>24</sup>

(10) DINING ROOM OR AREA.

(a) ADJACENT TO EMPLOYEE SERVING AREA((-)) – adjacent to dishwashing area.

(b) AT LEAST ((+2)) TWELVE SQUARE FEET OF FLOOR AREA PER PERSON FOR THE MAXIMUM NUMBER TO BE SERVED AT ANY ONE TIME.

(11) POT AND PAN WASH AREA.<sup>29</sup>

EQUIPMENT:

THREE-COMPARTMENT SINK (OR EQUIVALENT) WITH INTEGRAL DRAINBOARDS OR COUNTERS.

Floor drain.

STORAGE CABINETS.

Food waste grinder.

(12) DISHWASHING ROOM OR AREA.

(a) May be located in a separate area of the kitchen.

(b) LOCATED TO AVOID TRAFFIC THROUGH OTHER AREAS OF THE KITCHEN.

(c) LOCATED TO PERMIT UNLOADING OF TRAY CARTS AND RECEIVING OF SOILED DISHES FROM DINING ROOM WITHOUT OBSTRUCTING TRAFFIC IN CORRIDORS.

(d) EQUIPMENT:

DISHWASHING MACHINE OR EQUIVALENT. FLOOR DRAIN.

COUNTER FOR DIRTY DISHES.

Food waste grinder.

SPACE FOR GARBAGE CAN.

PRE-RINSE SINK UNLESS DISHWASHER EQUIPPED FOR PRE-RINSE CYCLE.

COUNTER FOR CLEAN DISHES.<sup>6</sup>

LAVATORY - may be located in cooking area if convenient to dishwashing area.

(13) GARBAGE FACILITIES.

(a) May be combined with general waste disposal facilities.<sup>31</sup>

(b) ADEQUATE SPACE (((24)) twenty-four square feet of floor area plus ((5)) five square feet of storage space per can).

(c) STORAGE AREA.

(i) LOCATED IN SEPARATE, WELL-VENTILATED ROOM OR OUTSIDE, ENCLOSED SPACE.

(ii) CONVENIENT TO KITCHEN.

(iii) CONSTRUCTED TO PREVENT RAT HARBORAGE.

(iv) Refrigerated storage.

(d) CAN WASH AREA.

GARBAGE CAN WASH AREA WITH FLOOR DRAIN AND HOT AND COLD WATER. Steam recommended.

(14) HOUSEKEEPING FACILITIES.<sup>5</sup>

Suitable combination with other housekeeping facilities permitted if convenient to dietary facilities.

#### NOTES:

<sup>5</sup>See GENERAL REQUIREMENTS FOR SERVICE FACILITIES, WAC 248-18-710(5), HOUSEKEEPING FACILITIES (JANITORS' AND MAIDS').

<sup>6</sup>May be movable equipment.

<sup>24</sup>In accordance with program.

<sup>26</sup>See GENERAL DESIGN REQUIREMENTS, WAC 248-18-718(11)((~~tt~~))(e)(iii), EQUIPMENT AND CASEWORK.

<sup>27</sup>See RECEIVING AND STORES, WAC 248-18-700.

<sup>28</sup>May be combined with ranges.

<sup>29</sup>May be combined with cooking areas.

<sup>30</sup>May be combined with other refrigeration.

<sup>31</sup>See HOUSEKEEPING DEPARTMENT, WAC 248-18-690(4), WASTE DISPOSAL FACILITIES.

**WSR 83-07-049**  
**PROPOSED RULES**  
**DEPARTMENT OF CORRECTIONS**  
 [Filed March 18, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Corrections intends to adopt, amend, or repeal rules concerning work/training release, amending WAC 137-56-250.

All correspondence concerning this rule should be addressed to:

John J. Sinclair, Administrator  
 Office of Contracts and Regulations  
 Division of Management and Budget  
 Mailstop FN-61  
 Scan 234-5770

The formal decision regarding adoption, amendment, or repeal of the rules will take place on April 29, 1983.

The authority under which these rules are proposed is RCW 72.65.250[72.65.100].

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 29, 1983.

Dated: March 15, 1983

By: Amos E. Reed  
 Secretary

#### STATEMENT OF PURPOSE

Title and Number of Rule: Amending WAC 137-56-250, entitled Termination hearing—Appeal.

Statutory Authority: RCW 72.65.250[72.65.100].

Summary and Purpose of Rule: Extend the limits of prescribed actions available to community residential program administrators in considering termination hearing appeals.

Agency Personnel Responsible for Drafting and Adoption: John J. Sinclair, Administrator, Office of Contracts and Regulations, Division of Management and Budget, Mailstop FN-61, scan 234-5770; Implementation and Enforcement: Ross M. Peterson, Director, Division of Community Services, Mailstop FN-51, scan 234-4616.

No other person or organization other than the Department of Corrections is proposing this rule.

This rule is not necessary to comply with a federal law or a federal or state court decision.

This rule does not have an impact on small businesses.

#### AMENDATORY SECTION (Amending Order 82-06, filed 4/5/82)

WAC 137-56-250 TERMINATION HEARING—APPEAL.

The inmate or resident may appeal the decision of the facility review committee to the community residential programs administrator. Appeal requests must be in writing, must be specific and based on objection to the procedures used or the information available to the committee in making its decision. Appeals must be submitted within five working days of the committee's oral decision. The community residential programs administrator, or his or her designee, upon receipt of an appeal, will review the findings and decision of the review committee and either:

(1) Continue the inmate or resident in the existing work/training release plan; or

(2) Continue the inmate or resident in a work/training release program with appropriate and specific conditions for expected future behavior or modifications in the inmate's or resident's plan; or

(3) Terminate work/training release and return the inmate or resident to an institution for other programming.

(4) Remand the decision for additional findings or rehearing.

The reviewer's decision will be made promptly, normally not to exceed five working days, and given to the inmate or resident and committee chairman in writing.

WSR 83-07-050  
ADOPTED RULES  
DEPARTMENT OF LICENSING  
(Board of Veterinary Governors)  
[Order PL 429—Filed March 18, 1983]

Be it resolved by the Washington State Board of Veterinary Governors, acting at Seattle, Washington, that it does adopt the annexed rules relating to the amending of WAC 308-151-080 and 308-151-100.

This action is taken pursuant to Notice No. WSR 83-04-029 filed with the code reviser on January 27, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 18.92.030 and 18.92.070 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 8, 1983.

By Alex Ryncarz  
Chairman

AMENDATORY SECTION (Amending Order PL 340, filed 4/15/80)

WAC 308-151-080 EXAMINATION PROCEDURES. (1) The examination may not be taken prior to three months preceding graduation from a course of instruction as described in WAC 308-151-050.

~~((+))~~ (2) All applicants will be required to present a notice of eligibility to the test proctors upon admission to the test. Each applicant will also be asked to present one piece of positive identification which bears a recent photograph of the applicant. Failure to produce the eligibility notice and identification required may result in the applicant's being refused admission to the written test and rescheduled at a later date.

~~((+))~~ (3) Applicants will be required to refrain from talking to other examinees during the examination unless specifically directed or permitted to do so by a test proctor. Any applicant observed talking or attempting to give or receive information, or using unauthorized materials during any portion of the exam will be expelled from the examination and not allowed to complete it.

~~((+))~~ (4) Failure to follow written or oral instructions relative to the conduct of the examination, including termination times of the examination will be considered grounds for expulsion from the examination.

AMENDATORY SECTION (Amending Order PL 358, filed 10/29/80)

WAC 308-151-100 EXAMINATION RESULTS. (1) In order to pass the examination for licensure as a veterinarian, the applicant must attain a minimum grade of:

(a) 1.5 standard deviations below the national mean of the criterion population converted to 70 on the national examination, and

(b) 70% in the Washington state examination. ~~((This examination consists of two parts, the state practical examination[,] and the clinical competency examination. In arriving at the passing score, the two parts will be weighted as follows:~~

~~(i) The clinical competency examination will constitute 20% of the state examination, and~~

~~(ii) The state practical examination will constitute 80% of the state examination.))~~

(2) Applicants who fail either the national examination or the Washington state examination may retake the examination that they failed (national or state) by again completing an application and by submitting the reexamination fee to the Division of Professional Licensing.

**Reviser's note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

WSR 83-07-051  
ADOPTED RULES  
DEPARTMENT OF LICENSING  
[Order PL 430—Filed March 18, 1983]

I, Joan Baird, assistance director of the Department of Licensing, do promulgate and adopt at Olympia, Washington, the annexed rules relating to the examination, dental examining board, WAC 308-25-020.

This action is taken pursuant to Notice No. WSR 83-04-070 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 43.24.020 and 43.24.024 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 15, 1983.

By Joan Baird  
Assistant Director

AMENDATORY SECTION (Amending Order PL 398, filed 5/14/82)

WAC 308-25-020 THE EXAMINATION. The dental hygiene examination will consist of a written section and a practical section.

(1) Written examination: The written examination will cover ten (10) subject areas including inorganic chemistry, physiology, anatomy, bacteriology, anesthesia, radiography, materia medica, dental histology, principles of nursing and hygiene, and restorative dentistry: PROVIDED, That a certificate granted by the National



Board of Dental Hygiene Examinations may be accepted in lieu of the written examination: PROVIDED, FURTHER, that such applicant may also be required to successfully complete a written examination covering anesthesia, restorative dentistry, or other kindred subjects.

(2) Practical examination: The practical examination will be a clinical demonstration of a prophylaxis case to consist of the removal of deposits from and the polishing of the surfaces of the teeth.

(i) Patients must be attained by the applicant and be at least eighteen (18) years of age with a minimum of twenty-four (24) teeth. A patient shall not be a dentist, dental student, dental hygienist, or dental hygiene student. It is not recommended that patients be selected who have advanced stages of periodontal involvement, such as 6 mm sulcus depth with moderate degrees of alveolar bone loss. Patients must have sufficient supragingival and subgingival calculus and stain to provide a suitable test. Applicant will be required to furnish radiographs and a patient health history as specified. If case is not adequate for testing the applicant's competency, patient will be rejected.

### WSR 83-07-052

#### PROPOSED RULES

#### DEPARTMENT OF AGRICULTURE

[Filed March 21, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Department of Agriculture intends to adopt, amend, or repeal rules concerning the marketing order for Washington hops to increase the annual assessment on all varieties of hops to one dollar per affected unit, amending WAC 16-532-040;

that the agency will at 1:30 p.m., Wednesday, April 27, 1983, in the Federal-State Agricultural Service Center, 2015 South 1st Street, Yakima, WA 98903, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on June 24, 1983.

The authority under which these rules are proposed is chapter 15.65 RCW.

The specific statute these rules are intended to implement is chapter 15.65 RCW.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 27, 1983.

Dated: March 21, 1983

By: Larry Reenan  
Acting Assistant Director

#### STATEMENT OF PURPOSE

Title: Amend chapter 16-532 WAC.

Description and Purpose: Increase the annual assessment on hops.

Statutory Authority: Chapter 15.65 RCW.

Summary of Rule: Rule sets new assessment rate at one dollar per affected unit.

Reasons Supporting Proposal: New rate is an increase to raise more funds for research projects and assist the commission in carrying out its aims and purposes under the pressures of increased costs.

Agency Personnel Responsible for Drafting: Roger L. Roberts, Special Programs Administrator, Agricultural Development Division, Washington State Department of Agriculture, 406 General Administration Building, AX-41, Olympia, Washington 98504, (206) 753-5046; Implementation and Enforcement: Washington Hop Commission, 504 North Natches Avenue, Suite #5, Yakima, WA 98901.

Persons Proposing Rule: Washington hop producers by petition by the director of agriculture as provided for in RCW 15.65.050.

Agency Comments or Recommendations: None.

Rule is not necessary as a result of federal law or federal or state court action.

Economic Impact: Affects hop producer only.

#### AMENDATORY SECTION (Amending Order 1686, filed 5/1/80)

WAC 16-532-040 ASSESSMENTS AND COLLECTIONS. (1) Assessments.

(a) The annual assessment on all varieties of hops shall be (~~sixty cents~~) one dollar per affected unit (~~for crop year 1980 and thereafter~~).

(b) For the purpose of collecting assessments the board may:

(i) Require handlers to collect producer assessments from producers whose production they handle, and remit the same to the board; or

(ii) Require the person subject to the assessment to give adequate assurance or security for its payment.

(c) Subsequent to the first sale no affected units shall be transported, carried, shipped, sold, marketed, or otherwise handled or disposed of until every due and payable assessment herein provided for has been paid and the receipt issued. The foregoing shall include all affected units shipped or sold, both inside and outside the state.

(2) Collections. Any moneys collected or received by the board pursuant to the provisions of the order during or with respect to any season or year may be refunded on a pro rata basis at the close of such season or year or at the close of such longer period as the board determines to be reasonably adapted to effectuate the declared policies of this act and the purposes of such marketing agreement or order, to all persons from whom such moneys were collected or received or may be carried over into and used with respect to the next succeeding season, year or period whenever the board finds that the same will tend to effectuate such policies and purposes.

(3) Penalties. Any due and payable assessment herein levied in such specified amount as may be determined by the board pursuant to the provisions of the act and the order, shall constitute a personal debt of every person so assessed or who otherwise owes the same, and the same shall be due and payable to the board when payment is called for by it. In the event any person fails to pay the board the full amount of such assessment or such other sum on or before the date due, the board may, and is hereby authorized to add to such unpaid assessment or sum an amount not exceeding ten percent of the same to defray the cost of enforcing the collecting of the same. In the event of failure of such person or persons to pay any such due and payable assessment or other such sum, the board may bring a civil action against such person or persons in a state court of competent jurisdiction for the collection thereof, together with the above specified ten percent thereon, and such action shall be tried and judgment rendered as in any other cause of action for debt due and payable.

**WSR 83-07-053**  
**PROPOSED RULES**  
**DEPARTMENT OF**  
**SOCIAL AND HEALTH SERVICES**  
**(Public Assistance)**  
 [Filed March 21, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Social and Health Services intends to adopt, amend, or repeal rules concerning:

Amd	WAC 388-34-160	Grant change—Admittance to institution other than nursing home.
Amd	WAC 388-86-040	Hearing aids.
Amd	ch. 388-87 WAC	Medical care—Payment.
Amd	WAC 388-92-045	Excluded resources.
Amd	ch. 388-93 WAC	Medical care for grandfathered recipients.

Correspondence concerning this notice and proposed rules attached should be addressed to:

David A. Hogan, Director  
 Division of Administration  
 Department of Social and Health Services  
 Mailstop OB 33-C  
 Olympia, WA 98504

Interpreters for people with hearing impairments and brailled or taped information for people with visual impairments can be provided. Please contact William B. Pope, Chief, Office of Administrative Regulations, at State Office Building #2, 12th and Franklin, Olympia, Phone (206) 753-7015, by April 13, 1983. The meeting site is in a location which is barrier free;

that the agency will at 10:00 a.m., Wednesday, April 27, 1983, in Conference Room H-19, 3rd Floor, Office Building #2, Olympia, Washington, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on May 4, 1983.

The authority under which these rules are proposed is RCW 74.08.090.

The specific statute these rules are intended to implement is chapter 74.09 RCW.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 27, 1983.

Dated: March 3, 1983

By: David A. Hogan, Director  
 Division of Administration and Personnel

#### STATEMENT OF PURPOSE

This statement is filed pursuant to RCW 34.04.045.

Re: Amending WAC 388-34-160, 388-86-040, 388-92-045, chapters 388-87 and 388-93 WAC.

Purpose of the Rule or Rule Change: To amend medical care rules to conform to federal requirements and simplify administration.

Statutory Authority: RCW 74.08.090.

Summary of the Rule or Rule Change: WAC 388-34-160, remove procedural material and cross references; WAC 388-86-040, delete the requirement for prior approval of hearing aid repair; WAC 388-87-007, require disclosure of ownership of providers; WAC 388-87-008, this rule already applies to Medicare providers

so very few people will be affected; and WAC 388-92-045, conform to federal rule on burial plots and contracts as excluded resources. Delete references to "FAMCO," a term we no longer use.

Person or Persons Responsible for the Drafting, Implementation and Enforcement of the Rule: James Sparks, Program Manager, Division of Medical Assistance, phone: 3-7313, Mailstop: LK-11.

Some of these rules are necessary as a result of federal law, SSA Program Circular, Supplemental Security Income, No. 45, Seattle Region, November 8, 1982, exclusion from resources of burial spaces and burial funds, SDXB3:AE1.

#### AMENDATORY SECTION (Amending Order 1338, filed 9/18/78)

**WAC 388-34-160 GRANT CHANGE—ADMITTANCE TO INSTITUTION OTHER THAN NURSING HOME.** (1) When a recipient enters an institution other than a licensed and classified private nursing home the ((€)) CSO may use any payment process which the ((€)) CSO determines to be the most practical under the circumstances. Such payment process may consist of recomputation or suspension of the regular grant, redirection and cancellation of warrants, one-time grant, or any combination of the preceding. Medical costs, in addition to grant need, may also be taken into consideration in determining suspension or termination.

~~((a) Income is first applied to grant requirements. Income not utilized in meeting grant requirements shall be deemed available to meet medical needs and reported to the MCFO. If it is obvious that income exceeds grant requirements and medical needs, the regular grant is terminated. All nonexempt income must be used to meet grant and/or medical costs.~~

~~(b) See WAC 388-33-355 for policy on suspension  
 See WAC 388-28-482 for policy on newly acquired income  
 See chapter 388-44 WAC for policy on overpayment.)~~

(2) Supplemental assistance for general maintenance or general subsistence if needed from date of admission to effective date of regular grant change shall be authorized and paid to the recipient as a one-time grant. The funds in the recipient's possession from his regular assistance warrant for the month he enters, and/or any unused income, is considered available to meet need. See WAC 388-33-595(2)(b)(iv).

(3) When an adult recipient (OAA, DA, AB, GAU) enters an institution and there is another adult in the assistance unit, separate grants from the appropriate program shall be established for each adult. Minor children dependent on the adults shall be included in the assistance unit of the adult not in the institution.

When an assistance unit is "split" the effective date of the grant to each assistance unit shall be synchronized to avoid overpayment.

(4) If a recipient in an institution dies before receiving or being able to endorse a warrant already authorized and due him and owes for general maintenance or general subsistence, the previously authorized warrant shall be canceled and the amount due shall be paid as a vendor payment from the category in which the canceled warrant was written. See WAC 388-33-460.

The amount due shall be that portion of the cancelled warrant actually owed by the recipient less any funds the recipient has on deposit with the vendor.

#### AMENDATORY SECTION (Amending Order 1725, filed 12/3/81)

**WAC 388-86-040 HEARING AIDS.** (1) The department shall provide to categorically needy recipients:

(a) One new hearing aid covered by a one-year warranty under the following conditions:

(i) On prescription of an otolaryngologist, or the attending physician where no otolaryngologist is available in the community, and

(ii) With a minimum of 50 decibel loss in the better ear based on auditory screening at 500, 1000, 2000 and 4000 Hertz (Hz) with effective masking as indicated, and

(iii) When covered by a one-year warranty, and/or

(b) A one-time repair of a state purchased or privately owned hearing aid when covered by a ninety-day warranty.

(2) Hearing aid evaluations are authorized on an individual basis by the CSO. Group screening for hearing aids is not permitted under the program.

(3) Prior approval is required for the purchase or trial period rental of hearing aids (~~and for one-time repair of a state-purchased or privately-owned hearing aid~~).

(4) Requests for hearing aids on behalf of nursing home residents must be reviewed by a department nursing home consultant.

(5) After expiration of warranties, the owner is responsible for repairs and for purchase of batteries, any attachments and replacements.

(6) Individuals under age twenty-one must be referred to the crippled children's service conservation of hearing program.

(7) Individuals twenty-one years of age and over may sign a waiver statement declining the medical evaluation for religious or personal beliefs that preclude consultation with a physician.

(8) Hearing aids are not provided to recipients of continuing general assistance grants and the limited casualty program.

#### AMENDATORY SECTION (Amending Order 1542, filed 9/9/80)

WAC 388-87-007 MEDICAL PROVIDER AGREEMENT. The medical care program is offered through the use of certified providers of medical services. To be certified, a provider must be licensed to provide said services, must meet the conditions of eligibility defined in WAC 388-87-005, and must submit a form to the department stating his/her intention to participate in the program according to the terms of this section. This form and participation by the provider according to the terms of this section shall constitute the agreement between the department and the provider. Certified providers shall be issued a provider number by the department which is authorization to participate in the medical care program. Providers who participate in the program by providing services to recipients of medical assistance and billing the department for such services are bound by the rules and standards set forth in this section and as issued by the department.

(1) Providers shall keep all records necessary to disclose the extent of services the provider furnishes to recipients of medical assistance.

(2) Providers shall furnish the department with any information it may request regarding payments claimed by the provider for furnishing services to recipients of medical assistance.

(3) The provider shall bill according to instructions issued by the department and accept payment for services according to the schedule of maximum allowances, the drug formulary and other applicable maximum payment levels or schedules. Such payment shall constitute complete remuneration for such services.

(4) The provider shall refund to the recipient any payment received from the recipient for services for which the department is responsible for payment.

(5) Each billing invoice submitted to the department by a provider shall contain the following language and verification: "I hereby certify under penalty of perjury, that the material furnished and service rendered is a correct charge against the state of Washington; the claim is just and due; that no part of the same has been paid and I am authorized to sign for the payee; and that all goods furnished and/or services rendered have been provided without discrimination on the grounds of race, creed, color, national origin or the presence of any sensory, mental or physical handicap."

((5)) (6) Providers shall render all services without discrimination on the grounds of race, color, sex, religion, national origin, creed, marital status, or the presence of any sensory, mental or physical handicap.

((6)) (7) The department may suspend or withdraw the provider's number and authorization to participate in the medical care program upon thirty days written notice to the provider.

((7)) (8) Providers shall render all services according to the applicable sections of the Revised Code of Washington, the Washington Administrative Code, federal regulations and program instructions issued by the department.

((8)) (9) Nothing in this section shall preclude the department and any provider or provider group or association from jointly negotiating or entering into another form of written agreement for provision of medical care services to eligible recipients.

(10) The provider must meet the disclosure of ownership requirements of WAC 388-87-008.

#### NEW SECTION

WAC 388-87-008 DISCLOSURE BY PROVIDERS—INFORMATION ON OWNERSHIP AND CONTROL. (1) The department shall not approve a provider agreement or a contract and shall terminate an existing agreement or contract, if the provider fails to disclose ownership or control information as required by this section.

(2) A disclosing entity shall disclose the following information:

(a) The name and address of each person with an ownership or control interest in the disclosing entity or any subcontractor in which the disclosing entity has a direct or indirect ownership of five percent or more;

(b) Whether any of the persons named, in compliance with this subsection, is related to another as spouse, parent, child, or sibling; and

(c) The name of any other disclosing entity in which a person with an ownership or control interest in the disclosing entity also has an ownership or control interest.

(3) On request by the department the disclosing entity shall within thirty-five days submit full and complete information about:

(a) The ownership of any subcontractor with whom the provider has had business transactions totaling more than twenty-five thousand dollars during a twelve-month period ending on the date of request; and

(b) Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractors, during the five-year period ending on the date of the request.

(4) The disclosing entity shall disclose the following information on persons convicted of crimes who:

(a) Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and

(b) Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

(5) "Disclosing entity" means a Medicaid provider (other than an individual practitioner or group of practitioners) that furnishes, or arranges for the furnishing of, health-related services for which it claims payment under any plan or program administered by the department.

(6) "Group of practitioners" means two or more health care practitioners who practice their profession at a common location (whether or not they share common facilities, common supporting staff, or common equipment).

(7) "Person with an ownership or control interest" means a person or corporation that:

(a) Has an ownership interest totalling five percent or more in a disclosing entity;

(b) Has an indirect ownership interest equal to five percent or more in a disclosing entity;

(c) Has a combination of direct and indirect ownership interests equal to five percent or more in a disclosing entity;

(d) Owns an interest of five percent or more in any mortgage, deed of trust, note, or other obligation secured by the disclosing entity if that interest equals at least five percent of the value of the property or assets of the disclosing entity;

(e) Is an officer or director of a disclosing entity that is organized as a corporation; or

(f) Is a partner in a disclosing entity that is organized as a partnership.

#### AMENDATORY SECTION (Amending Order 1916, filed 12/1/82)

WAC 388-92-045 EXCLUDED RESOURCES. Applicants or recipients may transfer or exchange an exempt resource. Cash received from the sale of an exempt resource is excluded provided the total amount of cash is used to replace or reinvest in another exempt resource within three months. Any remaining portion in excess of allowed resources shall be considered a nonexempt resource if the individual's eligibility continues without a break in certification. In determining the resources of an individual and spouse, if any, the following items shall be excluded up to the dollar limit, if any, as indicated:

(1) The home or the proceeds from the sale of a home, which is an excluded resource, will also be excluded to the extent that they are re-invested in the purchase of another home which is similarly excluded within three months of the date of receipt of proceeds.

(a) The home of the individual must be the individual's principal place of residence in order to be an excluded resource.

(i) Temporary absences from home including absences from home for trips, visits, and hospitalizations do not offset the home exclusion as long as the individual intends to return home.

(ii) An absence of more than six months may indicate that the home no longer serves as the principal place of residence. See WAC 388-83-140(4)(d).

(iii) The home continues to be excluded if the individual intends to return and there is a likelihood that he/she will return.

(iv) When an institutionalized individual intends to return home, a physician's evaluation of his/her ability to return at some future time

to a home setting may be used as the basis of a temporary absence determination. The evidence must be conclusive before a determination can be made that the individual is unable to return home.

(v) Transfer of a home during a temporary absence may constitute evidence that the individual no longer intends to return. Adequate consideration must be received and allocated to the individual's resources. See WAC 388-92-043, transfer of property at less than fair market value.

(b) If the home is used by a spouse or dependent relative during the individual's absence, it will continue to be considered the principal place of residence.

(2) Household goods and personal effects.

(3) An automobile will be totally excluded if it is used for employment or for the individual's medical treatment; otherwise, the current retail market value up to \$4,500, any excess to be counted against the resource limit.

(4) Property of a trade or business which is essential to the means of self-support; however, it shall not include liquid resources as defined in WAC 388-92-005 even though such liquid resource may be producing income. This property means items commonly referred to as tangible business assets such as land and buildings, equipment and supplies, inventory, cash on hand, accounts receivable, etc. The current market value shall not exceed six thousand dollars with a minimum annual rate of return of six percent.

(5) Nonbusiness property which is essential to the means of self-support. This shall include:

(a) Nonliquid (see WAC 388-92-005), nonbusiness property if it is relied upon by the individual as a significant factor in producing income on which he can live, or is used to produce goods, or provide services essential to the individual's support.

(b) Property used exclusively to produce items for home consumption provided the items are significant factors for support and maintenance of the individual.

(c) Tools, equipment, uniforms and similar items required by the individual's employer.

(d) A motor vehicle (in addition to that already excluded) which is essential because of climate, terrain, or similar factors, or special modification, and required to provide necessary transportation. The limitation on value of such vehicle is the same as (3) above.

(6) Resources of a blind or disabled individual which are necessary to fulfill an approved plan for achieving self-support for so long as such plan remains in effect.

(7) Shares of stock held in a regional or village corporation during the period of twenty years ending January 1, 1992, in which such stock is inalienable pursuant to the Alaska Native Claims Settlement Act.

(8) Life insurance owned by an individual and spouse, if any, to the extent of its cash surrender value, provided that the total face value of policies held by each individual is \$1500 or less, in which case the cash surrender value is not evaluated. If the face value of policy(ies) is over \$1500, cash surrender value must be applied to resource limitations. Term or burial insurance with no cash surrender value is not considered in determining face value.

(9) Restricted allotted land owned by an enrolled member and spouse, if any, of an Indian tribe, if such land cannot be sold, transferred or otherwise disposed of without permission of other individuals, his tribe or an agency of the federal government.

(10) Cash received from an insurance company for purposes of repairing or replacing an excluded resource that is lost, damaged, or stolen, etc., is excluded as a resource provided the total amount of the cash is used to repair or replace such excluded resource within nine months that period may be extended based on circumstances beyond the control of the applicant to a maximum of nine additional months. Any such cash not so used within such time periods is considered as an available resource.

(11) ~~(A burial plot, burial crypt or prepaid burial contract.)~~ Burial spaces.

(a) The value of burial spaces for the individual, the individual's spouse or any member of the individual's immediate family.

(b) Burial spaces shall include conventional gravesites, crypts, mausoleums, urns, and other repositories which are customarily and traditionally used for the remains of deceased persons.

(c) For purposes of this subsection immediate family means an individual's minor and adult children, including adopted children and step-children; an individual's brothers, sisters, parents, adoptive parents, and the spouses of those individuals. Neither dependency nor living-in-the-same-household will be a factor in determining whether a person is an immediate family member.

(12) Funds set aside for burial expenses.

(a) Funds specifically set aside for the burial arrangements of an individual or the individual's spouse not to exceed \$1,500 each.

(b) This exclusion applies if the inclusion of any portion of such amount would cause the resources of the individual (or spouse, if any) to exceed the limits specified in WAC 388-92-050.

(c) Funds set aside for burial expenses must be kept separate from other resources not set aside for burial. If such funds are mixed with other resources not intended for burial, the exclusion will not apply to any portion of the funds and will be treated as nonexcluded resources.

(d) Funds set aside for burial includes revocable burial contract, burial trust, or other burial arrangement or any other separately identifiable fund which is clearly designated as set aside for the individual's (or spouse's, if any) burial expenses.

(e) The \$1,500 exclusion must be reduced by the face value of insurance policies on the life of an individual owned by the individual or spouse if the cash surrender value of those policies has been excluded as provided in subsection (8) of this section and amounts in an irrevocable trust.

(f) Interest earned on excluded burial funds and appreciation on the value of excluded burial arrangements are excluded from resources if left to accumulate and become a part of the separately identifiable burial fund.

(g) Burial funds used for other purposes. Funds or interest earned on funds and appreciation in the value of burial arrangements which have been excluded from resources because they are burial funds must be used solely for that purpose. If any excluded funds, interest or appreciated values set aside for burial expenses are used for a purpose other than the burial arrangements of the individual or the individual's spouse for whom the funds were set aside, future medical assistance benefits of the individual (or the individual and individual's spouse) will be reduced by an amount equal to the amount of burial funds, interest or appreciated value used for other purpose.

~~((+2))~~ (13) Other resources excluded by federal statute.

#### AMENDATORY SECTION (Amending Order 996, filed 12/31/74)

WAC 388-93-015 ELIGIBILITY—GENERAL. (1) There is no requirement of citizenship imposed as a condition of eligibility for benefits under the medical care program.

(2) Residence – see WAC 388-83-025.

(3) Medical need – The grandfathered recipient must have a medical need to remain eligible for medical assistance under Title XIX of the social security act. For example, disability per se does not constitute a medical need; treatment of disability does.

(4) To continue to be eligible ~~((for federal aid medical care only))~~ the grandfathered recipient shall be

(a) age 65 or older, or

(b) disabled as defined in WAC 388-93-025, or

(c) blind as defined in WAC 388-93-020 and not publicly soliciting alms by wearing, carrying or exhibiting signs denoting blindness, carrying receptacles for the reception of alms or doing the same by proxy or by begging.

(i) It shall be assumed that a blind person is not soliciting alms unless there is evidence to the contrary.

#### AMENDATORY SECTION (Amending Order 996, filed 12/31/74)

WAC 388-93-035 REFUSAL OF DISABLED RECIPIENT TO ACCEPT AVAILABLE AND RECOMMENDED MEDICAL TREATMENT—REVIEW FOR DISABILITY OR BLINDNESS.

(1) The grandfathered ~~((FAMCO))~~ recipient's blindness or permanent and total disability shall be reviewed when a significant change has occurred.

(2) If a change in blindness has occurred, an eye examination shall be secured from an ophthalmologist or optometrist and evaluated by the department's ophthalmological consultant. The ophthalmological consultant shall determine and certify whether legal blindness continues to exist.

(3) If a change in disability has occurred, a medical examination shall be secured. The medical reports shall be evaluated by the office of personal health services to determine whether permanent and total disability continues to exist.

#### AMENDATORY SECTION (Amending Order 996, filed 12/31/74)

WAC 388-93-060 EXEMPT RESOURCES. In determining the eligibility of the grandfathered recipient ~~((of federal aid medical care~~

only;) the rules for exempt resources in WAC 388-28-420, 388-28-430, and 388-28-580 shall apply. When separate property is a consideration, see WAC 388-28-365 and 388-28-370.

**AMENDATORY SECTION** (Amending Order 996, filed 12/31/74)

WAC 388-93-080 APPLICATION FOLLOWING TERMINATION OF ELIGIBILITY. The eligibility of an individual applying for ((federal aid)) medical care ((only)) after termination of his eligibility as a grandfathered recipient shall be determined according to chapter 388-92 WAC.

**WSR 83-07-054**  
**ATTORNEY GENERAL OPINION**  
**Cite as: AGO 1983 No. 4**  
 [March 18, 1983]

**INITIATIVE AND REFERENDUM—LEGISLATURE—CONSTITUTIONAL CONVENTION—USE OF INITIATIVE TO CALL FOR FEDERAL CONSTITUTIONAL CONVENTION**

An initiative, under Article II, § 1 of the Washington Constitution, may be used for the purpose of applying to the federal Congress to call a convention for proposing amendments to the United States Constitution in accordance with Article V thereof.

**Requested by:**

Honorable Doc Hastings  
 St. Rep., 16th District  
 416 Legislative Building  
 Olympia, WA 98504

**WSR 83-07-055**  
**PROPOSED RULES**  
**DEPARTMENT OF FISHERIES**  
 [Filed March 21, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Department of Fisheries intends to adopt, amend, or repeal rules concerning commercial fishing rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on April 26, 1983.

The authority under which these rules are proposed is RCW 75.08.080.

The specific statute these rules are intended to implement is RCW 75.08.080.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 26, 1983.

Dated: March 21, 1983  
 By: William R. Wilkerson  
 Director

**STATEMENT OF PURPOSE**

Title: WAC 220-36-025 Closed areas—Grays Harbor and tributaries.

Description of Purpose: Rewords Grays Harbor mouth area closure and closes Chehalis River upstream of Porter Bridge.

Summary of Rule: Limits foodfish fishery on upper Chehalis River for protection of spawning chinook salmon.

Agency Personnel Responsible for Drafting: Evan S. Jacoby, 115 General Administration Building, Olympia, Washington, 754-2429; Implementation: Edward P. Manary, 115 General Administration Building, Olympia, Washington, 753-6621; and Enforcement: James W. McKillip, 115 General Administration Building, Olympia, Washington, 753-6585.

This rule is proposed by the Washington State Department of Fisheries.

Comments: No public hearing will be held.

This rule is not the result of federal law or court order.

Small Business Economic Impact Statement: None, this rule does not effect twenty percent of all industries or ten percent of one industry.

**AMENDATORY SECTION** (Amending Order 78-45, filed 7/16/78)

WAC 220-36-025 **CLOSED AREAS—GRAYS HARBOR AND TRIBUTARIES.** (1) It ~~((shall be))~~ is unlawful to take, fish for, or possess salmon taken for commercial purposes ~~((in or))~~ from those ~~((Washington))~~ waters at the mouth of Grays Harbor lying westerly of a ~~((straight))~~ line projected from the Point Chehalis Light ~~((located 123 feet above mean high water))~~ at Westport through ~~((lighted buoy 13;))~~ the Coast Guard tower to ~~((where it intersects with))~~ the shore at Point Brown and ~~((those waters lying))~~ easterly of a line projected from the outermost end of the north jetty to the outermost end of the south jetty.

(2) During the period March 1 through July 31, it is unlawful for any person, including treaty Indian fishermen, to take, fish for, or possess foodfish taken for any purpose from the waters of the Chehalis River or any tributary of the Chehalis River upstream of the Porter Bridge.

Reviser's note: RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

**WSR 83-07-056**  
**ADOPTED RULES**  
**HIGHER EDUCATION**  
**PERSONNEL BOARD**

[Order 104—Filed March 22, 1983—Eff. April 25, 1983]

Be it resolved by the Higher Education Personnel Board, acting at Lower Columbia College, Longview, Washington, that it does adopt the annexed rules relating to definitions (layoff), WAC 251-04-020.

This action is taken pursuant to Notice No. WSR 83-04-066 filed with the code reviser on February 2, 1983. These rules shall take effect at a later date, such date being April 25, 1983.

This rule is promulgated under the general rule-making authority of the Higher Education Personnel Board as authorized in RCW 28B.16.100.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 18, 1983.

By John A. Spitz  
Director

AMENDATORY SECTION (Amending Order 98,  
filed 7/22/82, effective 9/1/82)

WAC 251-04-020 DEFINITIONS. Unless the context clearly indicates otherwise, the words used in these rules shall have the meanings given in this section.

"ADMINISTRATIVE ASSISTANT EXEMPTION" - A president or vice president may have individual(s) acting as his/her administrative assistant(s). The employee normally performs supportive work for his/her superior as an individual contributor without subordinates.

"ADMINISTRATIVE EMPLOYEES" - Personnel whose responsibilities require them to spend at least 80% of their work hours as follows:

(1) Primary duty is office or nonmanual work directly related to the management policies or general business operations; and

(2) Must have the authority to make important decisions, customarily and regularly exercise discretion and independent judgment, as distinguished from using skills and following procedures; and

(3) Must regularly assist an executive or administrative employee, or perform work under, only general supervision along specialized or technical lines requiring special training, experience or knowledge; and

(4) Must be paid at a rate of at least \$672 per month exclusive of board, lodging or other facilities.

For persons whose salaries exceed \$1083 per month, the 80% limitation does not apply if the primary duty consists of responsible office or nonmanual work directly related to management policies or general business operations.

"AGRICULTURAL EMPLOYEES" - Employees performing work which includes farming and all its branches, including cultivating the soil, or growing or harvesting crops, or raising livestock, bees, fur-bearing animals, or poultry; or doing any practices performed by a farmer or on a farm as an incident to or in conjunction with such farming operations.

"ALLOCATION" - The assignment of an individual position to an appropriate class on the basis of the kind, difficulty, and responsibility of the work of the position.

"APPOINTING AUTHORITY" - A person or group of persons lawfully authorized to make appointments.

"AVAILABILITY" - An estimate of the number of women, minorities, and handicapped persons who have the skills and abilities required for employment in a particular job group as determined from an analysis of relevant data.

"BOARD" - The higher education personnel board established under the provisions of the higher education personnel law.

"CERTIFICATION" - The act of providing an employing official or appointing authority with the names of the appropriate eligibles to be considered for appointment to fill a vacancy.

"CHARGES" - A detailed statement of the specific incidents alleging cause for dismissal or disciplinary action.

"CLASS" - One or more positions sufficiently similar with respect to duties and responsibilities that the same descriptive title may be used with propriety to designate each position allocated to the class; that the same general qualification requirements are needed for performance of the duties of the class; that the same tests of fitness may be used to select employees; and that the same schedule of pay can be applied with equity to all positions in the class under the same or substantially the same employment conditions.

"CLASSIFIED SERVICE" - All positions in the higher education institutions which are subject to the provisions of the higher education personnel law.

"COLLECTIVE BARGAINING" - The performance of the mutual obligation of the appointing authority and the certified exclusive bargaining representative to meet at reasonable times, to confer and bargain in good faith, and to execute a written agreement with respect to those personnel matters over which the appointing authority may lawfully exercise discretion.

"COMPETITIVE SERVICE" - All positions in the classified service for which a competitive examination is required as a condition precedent to appointment.

"CORRECTIVE EMPLOYMENT PROGRAM" - A program designed to increase the employment of handicapped persons and of women and minorities who are underutilized in certain job groups because of present or past practices or other conditions which resulted in limited employment opportunities.

"COUNSELING EXEMPTION" - Individuals in counseling-exempt positions are responsible for directing and/or participating in providing academic, athletic, medical, career, financial aid, student activity and/or personal counseling to students. Such activities include, but are not limited to, providing individual and group guidance services using recognized professional techniques and practices.

"DEMOTION" - The change of an employee from a position in one class to a position in another class which has a lower salary range maximum.

"DEVELOPMENT" - The attainment through work experience and training of proficiency in skills which will enable the employee to perform higher level duties.

"DIRECTOR" - The personnel director of the higher education personnel board.

"DISMISSAL" - The termination of an individual's employment for just cause as specified in these rules.

"ELIGIBLE" - An applicant for a position in the competitive service who has met the minimum qualifications for the class involved, has been admitted to and passed the examinations, and has met all requirements for eligibility as stated on the bulletin board posting; or an applicant for a position in the noncompetitive service who has met all requirements for eligibility as stated on the bulletin board posting.

"ELIGIBLE LIST" - A list established by the personnel officer, composed of names of persons who have

made proper application, met the minimum qualifications, and successfully completed the required examination process to be certified for vacancies in a class at the institution.

"EMPLOYEE" - A person working in the classified service at an institution.

"EMPLOYEE ORGANIZATION" - Any lawful association, labor organization, federation, council, or brotherhood, having as one of its purposes the improvement of working conditions among employees, and which has filed a notice of intent to represent employees with the director, and which has been authorized in accordance with WAC 251-14-020.

"EMPLOYING OFFICIAL" - An administrative or supervisory employee designated by the appointing authority to exercise responsibility for requesting certification, interviewing eligibles, and employing classified employees.

"EXECUTIVE EMPLOYEES" - Management personnel whose responsibilities require them to spend at least 80% of their work hours as follows:

- (1) Primary duty must be management of a recognized department or subdivision; and
- (2) Must customarily and regularly direct the work of two or more employees; and
- (3) Must have the authority to hire and fire, or to recommend with authority on these and other actions affecting employees; and
- (4) Must customarily and regularly exercise discretionary powers; and
- (5) Must be paid at a rate of at least \$672 per month exclusive of board, lodging or other facilities.

For persons whose salaries exceed \$1083 per month, the 80% limitation does not apply if he/she regularly directs the work of at least two other employees and the primary duty is management of a recognized department or subdivision.

"EXECUTIVE HEAD EXEMPTION" - Executive heads of major academic or administrative divisions are analogous in the hierarchy to vice presidents, deans and chairmen. Directors may be executive heads as determined by the higher education personnel board. An executive head is in charge of a separate budget unit and directs subordinates.

"EXEMPT POSITION" - A position properly designated as exempt from the application of these rules as provided in WAC 251-04-040. (Also see separate definitions of "administrative assistant exemption," "executive head exemption," "research exemption," "counseling exemption," "extension and/or continuing education exemption," "graphic arts or publication exemption," and "principal assistant exemption".)

"EXTENSION AND/OR CONTINUING EDUCATION EXEMPTION" - Individuals considered exempt in this category are responsible for originating and developing formal education programs for the general public, usually involving close contact with faculty and staff or training or consulting with specific groups in the community to enable them to provide specialized training and/or services to the community.

"FRINGE BENEFITS" - As used in the conduct of salary surveys, the term shall include but not be limited

to compensation for leave time, including vacation, civil, and personal leave; employer retirement contributions; health insurance payments, including life, accident, and health insurance, workmen's compensation, and sick leave; and stock options, bonuses, and purchase discounts where appropriate.

"FULL-TIME EMPLOYMENT" - Work consisting of forty hours per week.

"GRAPHIC ARTS OR PUBLICATION EXEMPTION" - Individuals qualifying for exemption under this category will be involved in performing selected graphic arts or publication activities requiring prescribed academic preparation or special training. Positions of this type are those which use special visual techniques, require original design and layout and/or can be distinguished from positions associated with the standard editorial functions.

"GRIEVANCE" - A dispute filed in accordance with a grievance procedure of a signed collective bargaining agreement.

"HANDICAPPED PERSON" - Any person with physical, mental or sensory impairments that would impede that individual in obtaining and maintaining permanent employment and promotional opportunities. The impairments must be material rather than slight, static and permanent in that they are seldom fully corrected by medical replacement, therapy, or surgical means.

"HEARING EXAMINER" - An individual appointed by the board to preside over, conduct and make recommended decisions including findings of fact and conclusions of law in all cases of employee appeals to the board.

"INSTITUTIONS OF HIGHER EDUCATION" - The University of Washington, Washington State University, Central Washington University, Eastern Washington University, Western Washington University, The Evergreen State College, and the various state community colleges. For purposes of application of these rules, the term shall be considered to include the various related boards as defined in this section, unless specifically indicated to the contrary.

"INSTRUCTIONAL YEAR" - The schedule established annually by an institution to identify the period required to meet the educational requirements of a given academic or training program.

"JOB GROUP" - For affirmative action goal-setting purposes, a group of jobs having similar content, wage rates and opportunities. An EEO job category may consist of one or more job groups.

"JOB CATEGORIES" - Those groupings required in equal employment opportunity reports to federal agencies.

"LATERAL MOVEMENT" - Appointment of an employee to a position in another class which has the same salary range maximum as the employee's current class.

"LAYOFF" - Any of the following management initiated actions caused by lack of funds(,curtailment) or lack of work(,or good faith reorganization for efficiency purposes):

- (1) Separation from service to an institution;
- (2) Separation from service within a class;

*This change was approved when 83-10-029 was filed  
EXB 11/18/83  
Shelburne Committee*

(3) Reduction in the work year; and/or

(4) Reduction in the number of work hours.

"LAYOFF SENIORITY" – The last period of unbroken service in the classified service of the higher education institution. Authorized leave of absence or leave without pay shall not constitute a break in service; however, the time spent on such leave shall not be included in computing seniority except where required by statute and except in the case of positions established on the basis of an instructional year. Permanent employees who are veterans or their unmarried widows/widowers as identified in WAC 251-10-045 shall have added to their unbroken institution service the veteran's active military service to a maximum of five years' credit.

"LAYOFF UNIT" – A clearly identified structure within an institution, which is approved by the director, and within which employment/layoff options are determined in accordance with the reduction in force procedure.

"LEAD" – An employee who performs the same duties as other employees in his/her work group and in addition regularly assigns, instructs and checks the work of the employees.

"NONCOMPETITIVE SERVICE" – All positions in the classified service for which a competitive examination is not required.

"ORGANIZATIONAL UNIT" – A clearly identified structure, or substructure of persons employed to achieve a common goal or function under the direction of a single official. An organizational unit may consist of either an administrative entity or a geographically separated activity.

"PART-TIME EMPLOYMENT" – Work of twenty or more hours per week but less than full time employment with an understanding of continuing employment for six months or more.

"PERIODIC INCREMENT DATE" – ("P.I.D.") – The date upon which an employee is scheduled to move to a higher salary step within the range for his/her current class, as provided in WAC 251-08-090 and 251-08-100.

"PERMANENT EMPLOYEE" – An employee who has successfully completed a probationary period at the institution within the current period of employment.

"PERSONNEL OFFICER" – The principal employee in each institution/related board responsible for administrative and technical personnel activities of the classified service.

"P.I.D." – Commonly used abbreviation for periodic increment date.

"POSITION" – A set of duties and responsibilities normally utilizing the full or part time employment of one employee.

"PRINCIPAL ASSISTANT EXEMPTION" – Individuals qualifying for exemption under this category function as second-in-command in importance levels. The individual may perform many of the functions of his/her superior in the superior's absence, or alternatively may have major administrative or program responsibilities. Reporting relationships will not be below

that of the executive head. In some institutions an executive head may have more than one principal assistant as determined by the higher education personnel board.

"PROBATIONARY PERIOD" – The initial six-month period of employment in a class following appointment from an eligible list of a nonpermanent employee of the institution. However, upon prior approval by the board, the probationary period for selected classes may be established for a period in excess of six months but not to exceed twelve months.

"PROBATIONARY REAPPOINTMENT" – Appointment of a probationary employee from an eligible list to a position in a different class.

"PROFESSIONAL EMPLOYEES" – Personnel whose responsibilities require them to spend at least 80% of their work hours as follows:

(1) Primary duty must involve work that requires knowledge of an advanced type in a field of science or learning, customarily obtained by a prolonged course of specialized instruction and study or work that is original and creative in character in a recognized field of artistic endeavor and the result of which depends primarily on invention, imagination, or talent; and

(2) Must consistently exercise discretion and judgment; and

(3) Must do work that is predominantly intellectual and varied, as distinguished from routine or mechanical duties; and

(4) Must be paid at a rate of at least \$737 per month exclusive of board, lodging or other facilities.

For persons whose salaries exceed \$1083 per month, the 80% limitation does not apply if the primary duty consists of work requiring knowledge of an advanced type in a field of science or learning which requires consistent exercise of discretion and judgment.

"PROMOTION" – The appointment as a result of recruitment, examination and certification, of a permanent employee to a position in another class having a higher salary range maximum.

"PROVISIONAL APPOINTMENT" – Appointment made prior to establishment of an eligible list, per the provisions of WAC 251-18-300. A person so appointed is required to apply through the competitive process to be considered for the position on a permanent basis.

"PUBLIC RECORDS" – Any writing containing information relating to conduct of government or the performance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.

"REALLOCATION" – The assignment of a position by the personnel officer to a different class.

"REASSIGNMENT" – A management initiated movement of a classified employee from one position to another in the same class.

"RELATED BOARDS" – The state board for community college education, the council for postsecondary education, the higher education personnel board, and such other boards, councils and commissions related to higher education as may be established. For purposes of application of these rules, the term "institution" shall be considered to include these related boards, unless specifically indicated to the contrary.



"RESEARCH EXEMPTION" – Individuals in research-exempt positions spend the majority of their time in one or more of the following activities: Identification and definition of research problems, design of approaches or hypotheses and methodology to be used, design of specific phases of research projects, analysis of results, development of conclusion and hypothesis, presentation of research results in publishable form.

"RESIGNATION" – A voluntary termination of employment.

"REVERSION" – The return of a permanent employee from trial service to the most recent class in which permanent status was achieved.

"SUPERVISOR" – Any individual having authority, in the interest of the employer, to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward or discipline other employees, or responsibility to direct them or adjust their grievances, or effectively to recommend such action if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

"SUSPENSION" – An enforced absence without pay for disciplinary purposes.

"TEMPORARY APPOINTMENT" –

(1) Work performed in the absence of an employee on leave for:

(a) Less than ninety consecutive calendar days (WAC 251-18-350(4));

(b) Ninety or more consecutive calendar days (WAC 251-18-350(2)); or

(2) Formal assignment of the duties and responsibilities of a higher level class for a period of less than ninety consecutive calendar days; or

(3) Performance of extra work required at a work load peak, a special project, or a cyclic work load which does not exceed one hundred seventy-nine consecutive calendar days.

"TRAINING" – Formal and systematic learning activities intended to provide employees with the knowledge and skills necessary to become proficient or qualified in a particular field.

"TRANSFER" – An employee initiated change from one classified position to another in the same class within the institution without a break in service.

"TRIAL SERVICE" – The initial period of employment following promotion, demotion or lateral movement into a class in which the employee has not held permanent status, beginning with the effective date of the change and continuing for six months, unless interrupted as provided in these rules or extended as provided in WAC 251-18-330(5).

"UNDERUTILIZATION" – Having fewer minorities, women, or handicapped persons in a particular job group than would reasonably be expected by their availability.

"UNION SHOP" – A union membership provision which, as a condition of employment, requires all employees within a bargaining unit to become members of an employee organization.

"UNION SHOP REPRESENTATIVE" – An employee organization which is the exclusive representative

of a bargaining unit that has been certified by the director as the union shop representative following an election wherein a majority of employees in the bargaining unit voted in favor of requiring membership in the employee organization as a condition of employment.

"UNION SHOP REPRESENTATION FEE" – Employees who are granted a nonassociation right based on religious tenets or teachings of a church or religious body of which they are members, must pay a representation fee to the union shop representative. Such fee is equivalent to the regular dues of the employee organization minus any monthly premiums for union sponsored insurance programs.

"WRITING" – Handwriting, typewriting, printing, photostating, photographing and every other means of recording any form of communication or representation including letters, words, pictures, sounds; or symbols or combination thereof and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums and other documents.

**WSR 83-07-057**  
**PROPOSED RULES**  
**SUPERINTENDENT OF**  
**PUBLIC INSTRUCTION**  
[Filed March 22, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Superintendent of Public Instruction intends to adopt, amend, or repeal rules concerning education for all handicapped children, chapter 392-171 WAC.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on March 28, 1983.

The authority under which these rules are proposed is RCW 28A.13.070(7).

This notice is connected to and continues the matter in Notice No. WSR 83-04-072 filed with the code reviser's office on February 2, 1983.

Dated: March 22, 1983  
By: Frank B. Brouillet  
Superintendent of Public Instruction

**WSR 83-07-058**  
**PROPOSED RULES**  
**SUPERINTENDENT OF**  
**PUBLIC INSTRUCTION**  
[Filed March 22, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Superintendent of Public Instruction intends to adopt, amend, or repeal rules concerning Grand[Grants] management—Elementary and Secondary Education Act—Title I program, regular, chapter 392-163 WAC.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on March 28, 1983.

The authority under which these rules are proposed is RCW 28A.02.100.

This notice is connected to and continues the matter in Notice No. WSR 83-04-054 filed with the code reviser's office on February 2, 1983.

Dated: March 22, 1983

By: Frank B. Brouillet  
Superintendent of Public Instruction

**WSR 83-07-059**  
**ADOPTED RULES**  
**JAIL COMMISSION**

[Order 33—Filed March 22, 1983]

Be it resolved by the Washington State Jail Commission, acting at the Holiday Inn, Yakima, Washington, that it does adopt the annexed rules relating to certification of new jail facilities, WAC 289-13-235.

This action is taken pursuant to Notice No. WSR 83-04-003 filed with the code reviser on January 21, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 70.48.060(5) and 70.48.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 11, 1983.

By George Edensword-Breck  
Director

NEW SECTION

WAC 289-13-235 ✓ CERTIFICATION OF NEW JAIL FACILITY. (1) Upon notification by a governing unit of completion or substantial completion of a state-funded detention or correctional facility and prior to or within fifteen days of submission of the documentation required for the final state payment under WAC 289-13-230(2), the director or his/her designated staff will inspect the completed facility and based thereon the director shall either issue a certificate authorizing the facility to house prisoners or a statement of conditions required to be met prior to issuance of such certificate.

(2) In certifying a facility to commence operation, the director will confirm that:

(a) The facility as completed meets all applicable state physical plant standards except where variances therefrom have been granted; and

(b) That, except where specific authorization for continued operation of the governing unit's existing jail facility has been granted by the commission, the governing unit's plans include discontinued use of such existing facility to house prisoners.

(3) At the first public meeting of the commission following issuance of a certificate of operation under subsection (1) of this section, the director will present for commission action appropriate modifications of its

schedule of jail classification and use which will include identification of new jail facilities meeting state physical plant standards, as well as amendments to WAC 289-15-225, identifying maximum jail capacities.

(4) Nothing in this rule shall affect the authority of the director to separately authorize the occupancy of newly-constructed or newly-remodeled jail quarters which are part of a larger state-funded jail project, prior to the certification of the entire facility following completion of all authorized work under sections (1) and (2) of this rule: PROVIDED, That in issuing such authorization, the director may prescribe conditions which he/she judges to be essential to the safe and secure housing of prisoners in compliance with state custodial care standards.

**WSR 83-07-060**  
**PROPOSED RULES**  
**BOARD OF HEALTH**  
[Filed March 22, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Board of Health intends to adopt, amend, or repeal rules concerning rules and regulations governing public water supplies, amending chapter 248-54 WAC;

that the agency will at 10:00 a.m., Wednesday, May 11, 1983, in the Fircrest School, 15230 15th N.E., Seattle, WA 98155, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 43.20.050.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 11, 1983.

Dated: March 21, 1983  
By: John A. Beare, MD  
Secretary

STATEMENT OF PURPOSE

This statement is filed pursuant to RCW 34.04.025. Amending chapter 248-54 WAC.

The Purpose of this Rule Change: To revise the regulations of the state Board of Health regarding public water systems.

This Rule Change is Necessary: To incorporate new federal requirements and reorganization of current regulations.

Statutory Authority: RCW 43.20.050.

Summary of the Rule Change: To revise the regulations to incorporate new federal requirements regarding trihalomethane and corrosivity monitoring and to organize existing regulations in a more understandable format.

Person Responsible for Drafting, Implementation and Enforcement of the Rule: John Littler, Program Manager, Water Supply and Waste Section, Mailstop: LD-11, Olympia, Washington 98504, phone: 753-9674.

The Organization Who Proposed These Rules: The Water Supply and Waste Section, Office of Environmental Health Programs, Division of Health, DSHS.

The rules are necessary as a result of federal law, 40 CFR 141 and 142.

These rule changes ensure that public water systems are designed, constructed, and operated in accordance with basic public health standards. The regulations contain basic requirements for minimizing the potential for disease transmission through a public drinking water supply. In general, requirements of these regulations along with associated costs are proportional to the size and complexity of the public water system. The smaller the system, the smaller the costs associated with meeting these regulations.

**Reviser's note:** The material contained in this filing will appear in the 83-08 issue of the Register as it was received after the applicable closing date for this issue for agency typed material exceeding the volume limitations of WAC 1-12-035 or 1-13-035, as appropriate.

**WSR 83-07-061**  
**PROPOSED RULES**  
**BOARD OF HEALTH**  
 [Filed March 22, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Board of Health intends to adopt, amend, or repeal rules concerning on-site sewage disposal, amending chapter 248-96 WAC;

that the agency will at 10:00 a.m., Wednesday, May 11, 1983, in the Fircrest School, 15230 15th N.E., Seattle, WA 98155, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 43.20.050.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 11, 1983.

Dated: March 21, 1983  
 By: John A. Beare, MD  
 Secretary

**STATEMENT OF PURPOSE**

This statement is filed pursuant to RCW 34.04.025. Amending chapter 248-96 WAC.

The Purpose of this Rule Change: To revise the regulations of the state Board of Health governing on-site sewage disposal systems.

This Rule Change is Necessary: To ensure proper administration and to allow for newer methods of on-site sewage disposal.

Statutory Authority: RCW 43.20.050.

Summary of the Rule Change: To provide the regulations to reflect current technical knowledge and administrative requirements regarding on-site sewage disposal systems.

Person Responsible for Drafting, Implementation and Enforcement of the Rule: Gary Plews, Program Manager, Water Supply and Waste Section, Mailstop: LD-11, Olympia, Washington 98504, phone: 753-3467.

The Organization Who Proposed These Rules: The Water Supply and Waste Section, Office of Environmental Health Programs, Division of Health, DSHS.

These rules are not necessary as a result of federal law, federal court decision or state court decision.

The rule changes identify minimum public health requirements that primarily affect individual home owners, and are not subject to the Regulatory Fairness Act.

**Reviser's note:** The material contained in this filing will appear in the 83-08 issue of the Register as it was received after the applicable closing date for this issue for agency typed material exceeding the volume limitations of WAC 1-12-035 or 1-13-035, as appropriate.

**WSR 83-07-062**  
**ADOPTED RULES**  
**DEPARTMENT OF TRANSPORTATION**  
**(Transportation Commission)**  
 [Order 33, Resolution No. 175—Filed March 22, 1983]

Be it resolved by the Washington State Transportation Commission, acting at Olympia, Washington, that it does adopt the annexed rules relating to schedule of tolls for Washington State Ferry System as last amended by Administrative Order 28, Resolution No. 143, filed March 22, 1982, and Administrative Order 29, Resolution No. 153, filed August 20, 1982.

This action is taken pursuant to Notice No. WSR 83-04-052 filed with the code reviser on February 1, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 47.60.326 which directs that the Department of Transportation has authority to implement the provisions of RCW 47.60.326.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 17, 1983.

By Jerry B. Overton  
 Chairman

*P/c or/bsy*

**READOPTED SECTION** (As last amended by Order 28, Resolution No. 143, filed 3/22/82)

**WAC 468-300-010 FERRY PASSENGER TOLLS.**

ROUTES	Full Fare One Way	Half Fare** One Way	COM-MU-TATION	PASSENGER SCHOOL COM-MU-TATION	
			20 Rides *****	20 Rides	*****
				12-20	5-11
Fauntleroy-Southworth Seattle-Bremerton Seattle-Winslow Pt. Townsend-Keystone Edmonds-Kingston	1.45	.75	17.40	14.50	7.25
Fauntleroy-Vashon Southworth-Vashon Pt. Defiance-Tahlequah	* 1.80	.90	10.80 *****	9.00	4.50
Mukilteo-Clinton Lofall-Southpoint	.90	.45	10.80	9.00	4.50
Anacortes to Lopez	1.75	.90	21.00	17.50	8.75
Shaw, Orcas	1.95	1.00	23.40	19.50	9.75
or Friday Harbor	2.20	1.10	26.40	22.00	11.00
Sidney	5.25	2.65	N/A	N/A	N/A
Friday Harbor to Lopez, Shaw or Orcas	1.45	.75	17.40	14.50	7.25
Between Lopez, Shaw, or Orcas	.90	.45	10.80	9.00	4.50
Sidney to Lopez	3.80	1.90	N/A	N/A	N/A
Shaw or Orcas	3.50	1.75			
Friday Harbor	3.35	1.70			

\*These routes operate on one-way only toll collection system.

\*\*Half Fare

Senior Citizens - Passengers and driver, age 65 and over, with proper identification establishing proof of age, may travel at half-fare tolls on any route.

NOTE: Half-fare privilege does not include vehicle.

Children - Children under five years of age will be carried free when accompanied by parent or guardian. Children five through eleven years of age will be charged half-fare. Children twelve years of age will be charged full-fare.

Handicapped - Any individual who, by reason of illness, injury, congenital malfunction, or other incapacity or disability is unable without special facilities or special planning or design to utilize Ferry System services, may travel at half-fare tolls on any route upon presentation of a WSF Handicapped Travel Permit at time of travel. In addition, those handicapped persons who require attendant care while traveling on the ferries, and are so certified by their physician, may obtain an endorsement on their WSF Handicapped Travel Permit and such endorsement shall allow the attendant to also travel at half fare.

NOTE: Half-fare privilege does not include vehicle.

\*\*\*School Commutation Tickets - Tickets are for the exclusive use of bona fide students under twenty-one years of age attending grade, junior high, and high schools. Student shall be required to present credentials at time of purchase. A letter indicating school attendance signed by school principal or authorized representative shall be considered proper credentials. Tickets are valid for transportation on school days only.

\*\*\*\*A combination Ferry/Bus Public Transit Passenger Monthly Reusable Ticket Rate may be available for a particular route in conjunction with a public transit operating authority whenever it is determined by the Transportation Commission that said ticket is a necessary element of a Transit Operating Plan designed to eliminate the necessity for assigning an additional ferry to such particular route; and that the resulting savings in Ferry System operating and amortized capital costs exceed the total revenue lost as a result of this reduced rate as projected during the period of time during which such transit operating plan is projected to eliminate the need for an additional ferry. The equivalent ferry fare per ride with this special rate shall be one-half the equivalent fare per ride with the standard commutation book, and shall assume 40 one-way trips per month. The total cost of the ticket shall be the cost of the ferry portion, calculated as described above plus the cost of the bus portion as determined by the Public Transit Operating Authority, subject to the approval of the Secretary of Transportation. The ticket shall be valid only for passengers on board a bus; or for walk-on passengers, on weekdays only, on those routes which have connecting bus service as part of the Transit Operating Plan. The assigning of an additional ferry to such particular route may be cause for removal of the special rate. If the conditions of eliminating the assignment of an additional ferry or

realizing sufficient resulting savings cannot be met, the ticket may be sold for any route authorized by the Secretary of Transportation, at the full ferry commutation fare per ride based on forty one-way trips per month plus the cost of the bus portion.

\*\*\*\*\*On the Fauntleroy-Vashon route, a combination Ferry/Bus Public Transit Monthly Reuseable Ticket Rate shall apply.

\*\*\*\*\*Commutation tickets shall be valid only for 90-days from date of purchase after which time the tickets shall not be accepted for passage or for refunds. Washington state ferries shall enter into agreements with banks to sell commutation tickets.

PROMOTIONAL TOLLS

A promotional rate may be established at the discretion of the secretary of transportation for a specific discount (not to exceed 50 percent of full fare) and effective only at designated times on designated routes (not to exceed 100 days per year on any one route).

READOPTED SECTION (As last amended by Order 28, Resolution No. 143, filed 3/22/82)

WAC 468-300-020 AUTO, MOTORCYCLE AND BICYCLE FERRY TOLLS.

	AUTO** INCL. DRIVER		MOTORCYCLE INCL. DRIVER			BICYCLE & RIDER	
	One Way	Commutation 20 Rides ***	One Way	Commutation 20 Rides ***	Full Fare One Way	Half Fare One Way	Commutation 20 Rides ***
Fauntleroy-Southworth Seattle-Bremerton Seattle-Winslow Pt. Townsend-Keystone Edmonds-Kingston	4.80	76.80	2.60	34.65	2.00	1.30	20.00
Fauntleroy-Vashon Southworth-Vashon Pt. Defiance-Tahlequah	* 6.50	52.00	3.50	23.35	2.80	1.90	14.00
Mukilteo-Clinton Lofall-Southpoint	3.25	52.00	1.75	23.35	1.40	.95	14.00
		10 Rides					
Anacortes to Lopez	5.25	42.00	3.10	41.35	2.40	1.55	24.00
Shaw, Orcas	5.95	47.60	3.55	47.35	2.70	1.75	27.00
or Friday Harbor	6.80	54.40	4.10	54.65	3.10	2.00	31.00
Sidney	22.60	N/A	11.35	N/A	7.40	4.80	N/A
Friday Harbor to Lopez, Shaw or Orcas	4.25	34.00	2.60	34.65	2.00	1.30	20.00
Between Lopez, Shaw, or Orcas	2.90	23.20	1.75	23.35	1.40	.95	14.00
Sidney to Lopez	17.90	} N/A	8.55	} N/A	5.25	3.35	} N/A
Shaw or Orcas	17.30		8.15		5.00	3.25	
Friday Harbor	16.55		7.65		4.70	3.05	

\*These routes operate on one-way only toll collection system.

\*\*Vanpools - A commuter vanpool which carries seven or more persons on a regular and expense-sharing basis for the purpose of travel to or from work or school and which is certified as such by a local organization approved by the Washington State Ferry System, may purchase for a \$10 fee, a permit valid for a three-month period on Mondays through Fridays only and valid only during the hours shown on the permit. The permit for commuter pool agency vanpools shall be valid for one year. These hours are selectable by the purchaser but shall designate two periods of use each day not to exceed two hours per period. The permit so purchased shall allow passage of the vehicle only during the valid periods. All riders in the van, including the driver, shall pay the applicable passenger fare. Except that the minimum total paid for all riders in the van shall not be less than the amount equal to seven times the applicable passenger fare.

\*\*\*Commutation tickets shall be valid only for 90-days from date of purchase after which time the ticket shall not be accepted for passage or for refunds.

Washington state ferries shall enter into agreements with banks to sell commutation tickets.

SUMMER SURCHARGE

A 20% surcharge shall be applied during the summer schedule period (beginning the third Sunday in June and ending the third Saturday in September) to regular, noncommutation auto and oversized vehicle rates only.

PENALTY CHARGES

Owner of vehicle without driver will be assessed a \$50.00 penalty charge.

Overhang on passenger vehicles will be assessed a penalty charge of 10¢ per lineal foot of overhang in addition to regular applicable tolls, except that no charge for overhang will be assessed when overall length of vehicle and overhang is less than twenty feet. A fraction of a foot of overhang in excess of six inches will be counted as one foot in assessment of charge for overhang.

**SPECIAL SCHOOL RATE**

School groups when traveling in authorized school vehicles for institution-sponsored activities shall be assessed a flat fee of \$1.00 per vehicles load of students and/or advisors and staff. The flat fee shall be in addition to regular vehicle and drive toll. Private vehicles need letter of authorization.

NOTE: Special School Rate is \$2.00 on routes where one-way only toll systems are in effect. Special Student Rate not available on Anacortes-Sidney, B.C. route beginning the third Sunday in June and ending the third Saturday in September due to limited space.

**PROMOTIONAL TOLLS**

A promotional rate may be established at the discretion of the secretary of transportation for a specified discount (not to exceed 50 percent of full fare) and effective only at designated times on designated routes (not to exceed 100 days per year on any one route).

**READOPTED SECTION** (As last amended by Order 29, Resolution No. 153, filed 8/20/82)

**WAC 468-300-030 OVERSIZED VEHICLE, STAGE AND BUS, NEWSPAPER, EXPRESS SHIPMENT AND MEDICAL SUPPLIES FERRY TOLLS.**

ROUTES	OVERSIZED VEHICLES** 18' TO UNDER 28' LONG		OVERSIZED VEHICLES** 28' OR LONGER		STAGES AND BUSES INCL. DRIVER***	
	One Way	Commutation 20 Rides *****	One Way	Commutation 20 Rides *****	One Way	Each Pass
Fauntleroy-Southworth Seattle-Bremerton Seattle-Winslow Edmonds-Kingston Pt. Townsend-Keystone	7.20	115.20	9.75	156.00	10.60	.75
Fauntleroy-Vashon Southworth-Vashon Pt. Defiance-Tahlequah	9.90	79.20	13.70	109.60	13.60	1.00
Mukilteo-Clinton	4.95	79.20	6.85	109.60	6.80	.50
Lofall-Southpoint						
Anacortes to Lopez, Shaw, Orcas or Friday Harbor Sidney	8.85	70.80	11.70	93.60	14.45	.90 1.00 1.10 2.65
Friday Harbor to Lopez, Shaw or Orcas Between Lopez, Shaw or Orcas	6.15	49.20	7.90	63.20	10.60	.75 .50
Sidney to Lopez, Shaw, Orcas or Friday Harbor	22.15	N/A	26.75	N/A	29.35	1.90 1.75 1.70

(1) BULK NEWSPAPERS per 100 lbs. \$2.00

(Shipments exceeding 60,000 lbs. in any month shall be assessed .95¢ per 100 lbs.)

Daily Newspapers, in bundles, and medical supplies, to be received and delivered without receipt and subject to owner's risk, will be transported between ferry terminals on regular scheduled sailings.

(2) EXPRESS SHIPMENTS per 100 lbs. \$19.00

(Shipments exceeding 100 lbs. assessed \$7.50 for each 25 lbs. or fraction thereof.)

Express shipments will be handled on scheduled sailings when no other means of shipment is available to shipper. Shipments must be of a size and weight requiring a minimum of handling by carrier's employees. Carrier reserves the right to refuse shipment of any item. Carrier assumes no liability for loss or damage to any shipment. Minimum rate for any shipment shall be the rate for 100 pounds.

San Juan Inter-Island express shipments will be handled @ \$2.55 per 100 lbs.

(3) MEDICAL SUPPLIES per 100 lbs. \$1.00

(Medical supplies exceeding 100 lbs. shall be assessed express shipment rates.)

\*These routes operate on one-way only toll collection system.

\*\*Includes Motor Homes, and Mobile Campers that exceed eight feet in height and 18' in length. Excludes trucks licensed over 8,000 lbs., passenger busses and stages. All oversize vehicles under 18' in length will be considered as regular car and driver.

\*\*\*Stages - A public transportation operator providing regularly scheduled week-day service for public necessity and convenience may pay a \$10 annual fee for each scheduled vehicle. This fee covers the fare for each trip of the vehicle and operator only. All occupants shall be assessed the applicable passenger rate per trip. The \$10 annual fee does not apply to vehicles providing chartered service or vehicles providing service for special events such as trips for recreational purposes.

- For vanpool fares, see WAC 468-300-020 under Auto.

\*\*\*\*Half fare.

\*\*\*\*\*Commutation tickets shall be valid only for 90-days from date of purchase after which time the tickets shall not be accepted for passage or for refunds.

Washington state ferries shall enter into agreements with banks to sell commutation tickets.

**SUMMER SURCHARGE**

A 20% surcharge shall be applied during the summer schedule period (beginning the third Sunday in June and ending the third Saturday in September) to regular, noncommutation auto and oversized vehicle rates only.

**PENALTY CHARGES**

Owner of vehicle without driver will be assessed a \$50.00 penalty charge.

**PROMOTIONAL DISCOUNTS**

A promotional rate may be established at the discretion of the secretary of transportation for a specific discount (not to exceed 50 percent of full fare) and effective only at designated times on designated routes (not to exceed 100 days per year on any one route).

**READOPTED SECTION** (As last amended by Order 29, Resolution No. 153, filed 8/20/82)  
**WAC 468-300-040 TRUCKS AND TRUCKS WITH TRAILER FERRY TOLLS.**

ROUTES	INCL. DRIVER OVERALL UNIT LENGTH								Cost Per
	Class I *** Under 18'	Class II 18' to Under 28'	Class III 28' to Under 38' ****	Class IV 38' to Under 48'	Class V 48' to Under 58'	Class VI 58' to Under 68'	Class VII 68' to Under 78'	Class VIII Over 78'	Ft. over 78 Ft.
Fauntleroy-Southworth Seattle-Bremerton Seattle-Winslow Pt. Townsend-Keystone Edmonds-Kingston	4.80	8.15	16.15	24.15	32.15	40.15	48.15	48.15	.65
Fauntleroy-Vashon Southworth-Vashon Pt. Defiance-Tahlequah	6.50	11.40	22.60	33.80	45.00	56.20	67.40	67.40	.90
Mukilteo-Clinton Lofall-Southpoint	3.25	5.70	11.30	16.90	22.50	28.10	33.70	33.70	.45
**Anacortes to Lopez Shaw, Orcas or Friday Harbor Sidney	5.25 5.95 6.80 22.60	9.75	19.35	28.95	38.55	48.15	57.75	57.75	.80 1.80
**Friday Harbor to Lopez, Shaw or Orcas	4.25	6.65	13.05	19.45	25.85	32.25	38.65	38.65	.55
**Between Lopez, Shaw or Orcas	2.90	4.90	9.70	14.50	19.30	24.10	28.90	28.90	.40
**Sidney to Lopez Shaw or Orcas Friday Harbor	17.90 17.30 16.55	23.50	39.70	55.90	72.10	88.30	104.50	104.50	1.45

\*These routes operate on one-way only toll collection system.

\*\*Commercial trucks are allowed stop-over at intermediate points upon payment of \$2.50 per stop-over.

\*\*\*Includes all trucks licensed 8,001 lbs. gross vehicle weight and above, except busses. Trucks under 8,001 lbs. will be classified as automobiles.

Also includes all trucks licensed 8,001 lbs. gross vehicle weight and above pulling trailers, unlicensed vehicles and road machinery on wheels. Vehicles not included in this class cannot be charged under this class.

\*\*\*\*UNITED STATES GOVERNMENT SPECIAL RATE - Special rates are available to the United States Government through advance, bulk ticket purchase at the general offices of Washington State Ferries. The per unit price is the same as the 28' to under 38', class III rate.

**PENALTY CHARGES**

Owner of vehicle without driver will be assessed a \$50.00 penalty charge.

DISCOUNT PERCENTAGES FROM REGULAR TOLL

12 or more, one-way crossings within any consecutive six day period ..... 25%

Emergency trips during nonservice hours - while at locations where crew is on duty charge shall be equal to the cost of fuel consumed to make emergency trip. Such trips shall only be offered as a result of official requests from an emergency services agency and only in the case of no reasonable alternative.

READOPTED SECTION (As last amended by Order 29, Resolution No. 153, filed 8/20/82)

WAC 468-300-070 VEHICLE WITH TRAILER FERRY TOLLS.

	Vehicle with Trailer Ferry Tolls***				
	Under 18'	18' To Under 28'	28' To Under 38'	38' To Under 48'	48' And Over
Seattle-Winslow Seattle-Bremerton Edmonds-Kingston Pt. Townsend-Keystone Fauntleroy-Southworth	4.80	7.20	9.75	13.75	17.75
*Fauntleroy-Vashon *Southworth-Vashon *Pt. Defiance-Tahlequah	6.50	9.90	13.70	19.30	24.90
Mukilteo-Clinton Lofall-South Point	3.25	4.95	6.85	9.65	12.45
Anacortes to Lopez Shaw, Orcas or Friday Harbor	5.25 5.95 6.80	8.85	11.70	16.50	21.30
Sidney	22.60	28.70	33.65	43.85	54.05
Friday Harbor to Lopez Shaw, or Orcas	4.25	6.15	7.90	11.10	14.30
Between Lopez, Shaw and Orcas	2.90	4.35	5.85	8.25	10.65
Sidney to Lopez Shaw or Orcas Friday Harbor	17.90 17.30 16.55	22.15	26.75	34.85	42.95

\*These routes operate on one-way only toll collection system.

PENALTY CHARGES

Owner of vehicle without driver will be assessed a \$50.00 penalty charge.

\*\*\*INCLUDES THE FOLLOWING VEHICLES PULLING TRAILERS:

- Automobiles
- Trucks licensed under 8,001 lbs. (For trucks 8,001 lbs. and over, see WAC 468-300-020)
- Oversize vehicles
- Does not include motorcycles with trailers.

Senior Citizen Discounts for the driver of the above vehicles shall apply.

Senior Citizen Discount is determined by subtracting full fare passenger rate and adding 1/2 passenger fare.

**WSR 83-07-063**  
**EXECUTIVE ORDER**  
**OFFICE OF THE GOVERNOR**  
 [EO 83-04]

**ESTABLISHING THE GOVERNOR'S  
 RECREATION RESOURCE ADVISORY  
 COMMITTEE**

The economy of the state of Washington has long been dependent upon the quality and variety of its citizens and of its natural resources. The recent Governor's Conference on "Recreation and the Economy" stressed the

value of recreational resources as one of the essential elements of the economic well-being of our citizens. Park and recreation programs have proved their worth in addressing social problems and have contributed significantly to the health, economy, productivity, and quality of life of the citizens of Washington State.

In order to assist in building a stronger economy and to accomplish the mission of the Washington State outdoor recreation program, which is to ensure "optimum outdoor recreation opportunities for the citizens of Washington," it is essential that the recreational resource potential of this state be developed further.



NOW, THEREFORE, I, John Spellman, Governor of the state of Washington, by virtue of the authority vested in me, do hereby order that a Governor's Recreation Resource Advisory Committee be established.

I shall appoint to this citizens' committee individuals who exhibit interest in and concern for parks, recreation, and conservation, who are residents of the state, and who come from geographic and recreational areas that will afford the committee a broad and balanced representation. In addition, the majority and minority leaders of the state Senate and the majority and minority leaders of the state House of Representatives shall each be invited to appoint a member to the committee from their respective caucuses. I shall designate the chair from among those citizens who shall have been appointed.

The Recreation Resource Advisory Committee shall be charged with the following responsibilities:

**Short-range Tasks:**

1. Examine the implications of changing state/Federal/local roles and funding patterns.
2. Evaluate ways of increasing cooperation and eliminating overlaps in programs.
3. Develop recommendations regarding current legislative proposals in order to increase local ability to fund recreation programs.
4. Develop recommendations to encourage greater private participation in meeting recreation needs.

**Longer-range Tasks:**

1. Evaluate conclusions and findings of the 1982 Governor's Conference on Recreation and the Economy.
2. Examine and formulate information for inclusion in the National Recreation Assessment.
3. Evaluate ten-year trends and outline options for state actions.
4. Review alternative private and public funding options based upon projected growth of regions.
5. Evaluate alternative organizational and management options that might better address future needs.

An interim report on the investigations of the Committee shall be provided to the Governor by July 1, 1983; a final report, with recommendations, shall be due by December 1, 1983. The Committee shall expire on December 31, 1983.

The Committee shall receive administrative support as necessary from the Interagency Committee for Outdoor

Recreation. State agencies are directed to cooperate with the Committee and provide appropriate assistance. Expenses of Committee members will be reimbursed to the extent that funds are available for that purpose.

IN WITNESS WHERE-  
OF, I have hereunto set my hand and caused the seal of the state of Washington to be affixed at Olympia this 21st day of March, A.D., Nineteen Hundred and Eighty-three.

John Spellman

\_\_\_\_\_  
Governor of Washington

BY THE GOVERNOR:

Ralph Munro

\_\_\_\_\_  
Secretary of State

**WSR 83-07-064**  
**EMERGENCY RULES**  
**DEPARTMENT OF PERSONNEL**  
**(Personnel Board)**  
[Order 182—Filed March 23, 1983]

Be it resolved by the State Personnel Board, acting at the Department of Personnel, 600 South Franklin, Olympia, WA 98504, that it does adopt the annexed rules relating to Personnel Board—Powers—Duties, amending WAC 356-06-080.

We, the State Personnel Board, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is this rule has been filed previously with the code reviser's office, and has been continued several times since it was originally filed in July 1982. Although the changes to this rule have been strictly housekeeping, changes have been substantial enough to require a new filing notice.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 41.06.150 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By Leonard Nord  
Secretary

AMENDATORY SECTION (Amending Order 119, filed 4/14/78)

WAC 356-06-080 PERSONNEL BOARD—POWERS—DUTIES. It shall be the responsibility of the personnel board to:

(1) Establish general policies for the administration of merit system examinations and the hearing of personnel appeals.

(2) Make rules and regulations providing for employee participation in the development and administration of personnel policies.

(3) Hear personnel appeals.

(4) Promote public understanding of the purposes, policies, and practices of the merit system.

(5) Adopt and promulgate rules and regulations consistent with the purposes and provisions of the state civil service law and with the best standards of personnel administration, regarding the basis and procedures to be followed for:

(a) The demotion, suspension, reduction in salary or dismissal of an employee and appeals therefrom.

(b) Certification of names for vacancies including departmental promotions with the number of names equal to ~~((two))~~ four more names than there are vacancies to be filled. The names shall represent applicants ranked highest on eligibility lists.

(c) Examinations for all positions in the competitive and noncompetitive service.

(d) Appointments.

(e) Probationary periods of six to twelve months and rejections therein.

(f) Transfers.

(g) Sick and vacation leaves.

(h) Hours of work.

(i) Layoffs, when necessary, and subsequent reemployment(~~(-both according to seniority))~~).

(j) Agreements between agencies and certified exclusive representatives providing for grievance procedures and collective negotiations on personnel matters.

(k) Adoption and revision of a comprehensive classification plan for all positions in the classified service, based on investigation and analysis of duties and responsibilities of each position.

(l) Allocation and reallocation of positions within the classification plan.

(m) Adoption and revision of a state salary schedule to reflect not less than the prevailing rates in Washington state private industries and other governmental units for positions of a similar nature, with adoption and revision subject to approval by the director of the office of financial management in accordance with the provisions of chapter 43.88 RCW.

(n) Training programs, including in-service, promotional and supervisory.

(o) Regular increments within the series of steps for each pay range, based on length of service for all non-management employees whose standards of performance are such as to permit them to retain job status in the classified service; and increment and merit increases based on performance for all management employees.

(p) Compliance with existing veterans preference statutes.

WSR 83-07-065  
EMERGENCY RULES  
STATE EMPLOYEES  
INSURANCE BOARD  
[Order 1-83—Filed March 23, 1983]

Be it resolved by the State Employees Insurance Board, acting at the Transportation Building, Olympia, Washington, that it does adopt the annexed rules relating to eligible employees and retirees, amending WAC 182-12-115.

We, the State Employees Insurance Board, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is early effective date is needed to avoid possible hardship on retiring employees.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated under the general rule-making authority of the State Employees Insurance Board as authorized in chapter 41.05 RCW.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 21, 1983.

By C. H. Shay  
Group Insurance Analyst

AMENDATORY SECTION (Amending Order 2-80, filed 4/10/80)

WAC 182-12-115 ELIGIBLE EMPLOYEES AND RETIREES. The following definitions of eligible employees and retirees of an eligible entity, as defined in WAC 182-12-111, shall apply for all SEIB approved plans except as otherwise stated in this chapter:

(1) "Full-time employees." Those who work a full-time work week for their agency and are expected to be employed for more than six months.

(2) "Permanent part-time employees." Those who do not work full-time, but who are under continuous employment by an agency, and who are scheduled to work at least 80 hours per month.

(3) "Career seasonal employees." Those who work at least 80 hours per month during a designated season for a minimum of three months per year and who have an understanding of continued employment with their agency season after season. These employees become eligible to enroll when they return to state employment for their second "season" of employment. Employees who work on a seasonal basis and do not elect to self pay

during the break between seasons shall be treated as "new" employees on return to work in a following season.

(4) "Appointed and elected officials." Legislators are eligible on the date their term begins. All other elected and full-time appointed officials of the legislative and executive branches of state government are eligible on the date their term begins or they take the oath of office, whichever occurs first.

(5) "Judges." Justices of the supreme court and judges of the court of appeals and the superior courts become eligible on the date they take the oath of office.

(6) "Retirees and disabled employees." (~~Persons retiring are eligible for retiree medical coverage if they will immediately begin receiving a monthly retirement income benefit from a Washington state sponsored retirement system.~~) Eligible employees who terminate state service after becoming vested in a Washington state sponsored retirement system are eligible for retiree medical, dental and life coverages provided the person:

(a) Immediately begins receiving a monthly retirement income benefit from such retirement system; or

(b) If not retiring under the public employees retirement system (PERS), would have been eligible for a monthly retirement income benefit because of age and years of service had the person been employed under the provisions of PERS I or PERS II for the same period of employment; or

(c) Must take a lump sum benefit because their monthly benefit would have been under fifty dollars.

Employees who are permanently and totally disabled and (~~deferring receipt of a~~) eligible for a deferred monthly retirement income benefit are likewise eligible, provided they apply for retiree (~~medical~~) coverage before their SEIB active employee (~~medical~~) coverage ends. Persons retiring who do not have waiver of premium coverage from any SEIB life insurance plan are eligible for retiree life insurance, subject to the same qualifications as for retiree medical coverage. Retirees and disabled employees are not eligible for an employer premium contribution. The federal civil service retirement system shall be considered a Washington state sponsored retirement system for Washington state university cooperative extension service employees who hold a federal civil service appointment and who are covered under the SEIB program at the time of retirement or disability.

WSR 83-07-066

PROPOSED RULES

LIQUOR CONTROL BOARD

[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Liquor Control Board intends to adopt, amend, or repeal rules concerning class H license issued to premises without a cocktail lounge, new section WAC 314-16-196;

that the agency will at 9:30 a.m., Wednesday, May 11, 1983, in the Office of the Liquor Control Board, 5th

Floor, Capital Plaza Building, 1025 East Union Avenue, Olympia, WA 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 66.08.030 and 66.98.070.

The specific statute these rules are intended to implement is RCW 66.24.400 and 66.24.010(8) and (9).

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 11, 1983.

Dated: March 23, 1983

By: Robert D. Hannah  
Chairman

#### STATEMENT OF PURPOSE

Title: WAC 314-16-196 Class H license issued to premises without a cocktail lounge.

Description of Purpose: WAC 314-16-196 is intended to establish guidelines for the approval of service bar operations in lieu of cocktail lounge operations. In addition to providing guidelines for the issuance of a class H license to a service bar operation, the rule will also require that notice be given of a change in operation from service bar to cocktail lounge in a manner similar to that utilized in processing an application for a new class H license. The purpose of this is to meet objections from local authorities who had had problems arising from the nature of a premises changing when it went from a service bar to a cocktail lounge operation after the local authorities had approved the application subject to there being no cocktail lounge.

Statutory Rule-Making Authority: RCW 66.08.030 and 66.98.070.

Statutes Implemented by the Rule: RCW 66.24.400 and 66.24.010(8) and (9).

Summary of Rule: WAC 314-16-196 provides that an applicant for a class H license shall furnish the board with a scale drawing of the proposed premises indicating the presence of a cocktail lounge comprising not more than 35 percent of the total public floor space or indicating that the premises will have a service bar in lieu of a cocktail lounge. Those premises having service bars shall have them located out of sight of customers and service from the bars will be only by the licensee or licensee's employees and may only take place during hours when the full restaurant menu is available and a chef or cook is on duty. Service bar operations will not be eligible for added activities such as dancing, live music or entertainment. If a presently existing class H service bar operation desires to install a cocktail lounge, notice will be given to local officials, churches and schools, and by posting at the premises, etc. in the same manner as is currently done in processing an application for a new class H license.

Reasons Supporting Proposed Action: The proposed rule formally enacts some board policies which have been used in the past. Also, in the past, some local officials, churches and schools, have complained when service bar operations converted to cocktail lounge operations without notice being given. Such notice will

be required by the rule and should allow for more effective public input to the licensing process.

**Agency Personnel Involved:** In addition to the board, the following agency personnel have responsibility for drafting, implementing and enforcing this rule: Ray Hensel, Supervisor, License Division, Capital Plaza Building, Olympia, WA 98504, 753-6259, and Bob Obenland, Chief Enforcement Officer, Capital Plaza Building, Olympia, WA 98504, 753-6270.

**Person or Organization Proposing Rule:** This rule was proposed by the Liquor Control Board.

**Agency Comments:** None.

**Necessity of Rule:** This rule was not made necessary as a result of federal law or federal or state court action.

**Small Business Economic Impact Statement:** Cost impact for both small and larger businesses is estimated to be minimal to zero.

**Discussion:** The proposed rule does not require any additional reporting or paper work than is currently being required.

**NEW SECTION**

**WAC 314-16-196 CLASS H LICENSE ISSUED TO PREMISES WITHOUT A COCKTAIL LOUNGE.** (1) Before the board shall issue a class H license to a bona fide restaurant, the applicant shall present, and receive the approval of the board for, a one-quarter inch equals one foot scale drawing of the proposed premises indicating that the premises will have a cocktail lounge comprising not more than thirty-five percent of the total public floor space of the premises, as compared to dining space which as a minimum must be sixty-five percent of the public floor space of the premises or that the premises will have a service bar(s) in lieu of the cocktail lounge.

(2) Those premises not having cocktail lounges shall have their approved service bar(s) located in such a manner as to be removed from the sight of customers. Service of liquor from such service bar(s) will be by the licensee or licensee's employees only and may take place only during hours that the full restaurant menu is available and a chef or cook is on duty.

(3) A class H licensed restaurant having a service bar(s) in lieu of a cocktail lounge shall not be eligible for added activities such as dancing, live music, or entertainment.

(4) If the board issues a class H license to a bona fide restaurant which has a service bar in lieu of an approved cocktail lounge and the licensee subsequently applies for approval to install a cocktail lounge in place of the previously approved service bar operation, the board will process such a change in the same manner as an application for a new class H license (i.e. notice will be given by posting at the premises, local officials, churches and schools will be notified, etc.).

**WSR 83-07-067  
ADOPTED RULES  
COMMUNITY COLLEGE  
DISTRICT 12**

[Order 83-1, Motion No. 83-14—Filed March 23, 1983]

Be it resolved by the board of trustees of Community College District 12, acting at Olympia Technical Community College, Board Room, 2011 Mottmann Road S.W., Olympia, WA 98502, that it does adopt the annexed rules relating to the repealing of chapter 132L-112 WAC, personnel rules including rules and procedures concerning work load requirements of full-time faculty; leave policies for professional employees; and procedures for administering the professional negotiations law, repealing chapter 132L-116 WAC, rules and

procedures for administrative leave and repealing chapter 132L-128 WAC, faculty tenure and probationary employment in Community College District 12.

This action is taken pursuant to Notice No. WSR 83-03-072 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 28B.19.050(2).

This rule is promulgated under the general rule-making authority of Community College District 12 as authorized in chapters 28B.50, 28B.19 and 28B.52 RCW.

The undersigned hereby declares that the institution has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By Dale A. Miller  
District President

**WSR 83-07-068  
PROPOSED RULES  
DEPARTMENT OF  
NATURAL RESOURCES**  
[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Natural Resources intends to adopt, amend, or repeal rules concerning regulating outdoor burning within the protective jurisdiction of the Department of Natural Resources, amending WAC 332-24-056, 332-24-060, 332-24-063, 332-24-070, and 332-24-090, adding WAC 332-24-095, repealing WAC 332-24-065, 332-24-080, regulating permanent closure of extra fire hazard areas, repealing WAC 332-24-250, 332-24-260, 332-24-270, 332-24-280, 332-24-290 and 332-24-300.

Written or oral submissions may also contain data, views, and arguments concerning the effect of the proposed rules or amendments of rules on economic values, pursuant to chapter 43.21H RCW.

The agency reserves the right to modify the text of these proposed rules before the hearing or in response to written or oral comments received before or during the hearing.

The agency may need to change the date for hearing or adoption on short notice. To ascertain that the hearing or adoption will take place as stated in this notice, an interested person may contact the person named below.

Correspondence relating to this notice and the proposed rules should be addressed to:

Warren Warfield  
Division of Fire Control  
Department of Natural Resources  
Olympia, Washington 98504  
(206) 753-5350

that the agency will at 10:00 a.m., Tuesday, April 26, 1983, in Room 216, General Administration Building,

Olympia, Washington, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on April 29, 1983.

The authority under which these rules are proposed is RCW 76.04.020, 76.04.140 and 76.04.150.

The specific statute these rules are intended to implement is RCW 76.04.150.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 26, 1983.

Dated: March 22, 1983

By: Brian J. Boyle

Commissioner of Public Lands

### STATEMENT OF PURPOSE

Title and Purpose of Rules: WAC 332-24-056, 332-24-060, 332-24-063, 332-24-070 and 332-24-090.

The Purpose of the Proposed Amendments to the Existing Rules are the Following: Improve public understanding and cooperation through simplified outdoor burning regulations; provide separate and reasonable rules for recreational and debris disposal fires; better address the leading cause of escaped outdoor burns - the permittee not following instructions under the burning rules or burning permit; and to expand the burning rules and shift burning permit requirements to outdoor burns with greater wildfire or air quality risks.

WAC 332-24-095, penalty for violation of outdoor burning regulations deleted from WAC 332-24-090 and placed separately into this section; WAC 332-24-065 and 332-24-080, intent and/or specific language in these sections shifted to sections noted above allowing for their repeal; WAC 332-24-250, 332-24-260, 332-24-270, 332-24-280, 332-24-290 and 332-24-300, the purpose of the proposed rule is to repeal these sections. These sections regulate permanent closure to the public for recreational purposes in the Yacolt burn area in parts of Clark and Skamania counties. This area, which underwent several conflagrations during the early-mid 1900's, has changed considerably in vegetative character since these fires. Conifer reproduction and second growth timber now cover much of the burned area. Little slash now exists which could increase wildfire spread, and the once numerous standing snags have been felled or logged. Consequently, this area no longer poses an extra fire hazard, and permanent closure should be removed.

Statutory Authority: RCW 76.04.020, 76.04.140 and 76.04.150.

Summary of Rule: WAC 332-24-056, 332-24-060, 332-24-063, 332-24-065, 332-24-070, 332-24-080, 332-24-090 and 332-24-095, these rules provide expanded opportunities for the public to burn without the need of a burning permit provided they follow the burning rule requirements. The rules also eliminate current confusion with separate eastern and western Washington summer/winter burning periods through enacting year-round standard burning rules statewide; and WAC 332-24-250, 332-24-260, 332-24-270, 332-24-280, 332-24-290 and 332-24-300, permanent closure of the

Yacolt burn area would be removed allowing the public to use this area for recreational purposes.

Proponent of Rules: The Department of Natural Resources.

Agency Personnel Responsible for Drafting: Ken Hoover, Manager, Division of Fire Control, Department of Natural Resources, Public Lands Building, Olympia, WA 98504, (206) 753-5350, and Warren Warfield, Division of Fire Control, Department of Natural Resources, Olympia, WA 98504, (206) 753-5350; Implementation: Personnel noted above together with staff and field personnel located in department area offices; and Enforcement: All of the above.

Impacts: WAC 332-24-056, 332-24-060, 332-24-063, 332-24-065, 332-24-070, 332-24-080, 332-24-090 and 332-24-095. Public - Allows increased opportunities for outdoor fire without the need of a burning permit provided they follow the burning rules. Economic - No impacts will result to businesses through adoption of these rules. Environmental - Expanding the current winter/summer burning rules to standard year-round statewide rules will have minimal impact upon the environment.

WAC 332-24-250, 332-24-260, 332-24-270, 332-24-280, 332-24-290 and 332-24-300. Public - Provides increased recreational opportunities for public. Economic - No impacts upon the businesses through repeal of rule. Environmental - No impacts through repeal of rule.

#### AMENDATORY SECTION (Amending Order 169, filed 8/7/73)

WAC 332-24-056 PURPOSE OF RULES. This regulation recognizes the many instances of need of an ~~(small)~~ outdoor fire and the general prudence of the people in the safety and use of fire to the extent that no written burning permit is required if certain rules and requirements are followed.

#### AMENDATORY SECTION (Amending Order 169, filed 8/7/73)

WAC 332-24-060 DEFINITIONS. The following definitions are applicable to this resolution:

(1) "Outdoor fire" shall mean the combustion of material in the open or in a container with no provisions for the control of such combustion or the control of the emissions from the combustion products.

(2) "~~(Yard)~~ Debris disposal fire" shall mean an outdoor fire for the prevention of a fire hazard and/or for the purpose of cleanup of natural vegetation, such as yard and garden refuse and residue of a natural character such as leaves, clippings, prunings, trees, stumps, brush, shrubbery and wood so long as it has not been treated by an application of prohibited material or substances in a pile no larger than ten feet in diameter.

(3) "Recreational fire" shall mean an outdoor fire for the purpose of sport, pastime, or refreshment, such as camp fires, bonfires, cooking fires, etc. in a hand-built pile no larger than four feet in diameter.

(4) "Fire hazard" shall mean the accumulation of combustible materials in such a condition as to be readily ignited and in such a quantity as to create a hazard from fire to nearby structures, forest areas, life and property ~~(; or the operation of poorly maintained or faulty equipment or an improper or imprudent logging practice which may cause said ignition).~~

(5) "Forest slash" shall mean an accumulation of forest debris resulting from the commercial growing, harvesting, or processing of timber.

(6) "Department" means the department of natural resources or its authorized representatives.

#### AMENDATORY SECTION (Amending Order 181, filed 3/21/74)

WAC 332-24-063 WRITTEN BURNING PERMIT REQUIREMENTS. Under authority granted in RCW 76.04.020 and ~~((RCW))~~ 76.04.150, the following regulation is hereby promulgated:

(1) The commissioner of public lands and the department ((of Natural Resources)) are responsible by law for the granting of burning permits for certain types of ((burning, and)) outdoor fire.

(2) The department ((of Natural Resources)) aids in the protection of air quality under its smoke management plan((:)).

(3) Pursuant to its authority and responsibility, the department ((of Natural Resources)) has studied and determined the effects of such burning on life, property and air quality to be of year-round effect((:)).

(4) IT IS THEREFORE DETERMINED that throughout the year, ((all)) outdoor ((burning of inflammable material)) fire is prohibited within any ((county of this state in which there is a warden or ranger)) department forest protection assessment area unless ((prior)) a written ((permission)) burning permit is obtained from the department ((of Natural Resources, any authorized employee thereof, or a warden or a ranger)) and signed by the landowner or his designated representative and afterwards having the permit in possession while burning and complying with the terms of such permit.

EXCEPT ((in certain areas designated by the Department of Natural Resources or otherwise exempted by promulgated rules and regulations. Anyone meeting the conditions of WAC 332-24-065, 332-24-070, and 332-24-090 may burn inflammable material without first obtaining permission in writing from the Department of Natural Resources.)) a written burning permit for an outdoor fire is not required from the department under the following conditions:

(a) In certain geographical areas designated by the department.

(b) Outdoor fire contained in an approved camp stove or burning barrel in a safe location.

(c) General rules and requirements specified in WAC 332-24-070 and 332-24-090 for protection of life, property and air quality are met.

#### AMENDATORY SECTION (Amending Order 169, filed 8/7/73)

WAC 332-24-070 GENERAL RULES—OUTDOOR FIRE FOR RECREATIONAL OR DEBRIS DISPOSAL PURPOSES NOT REQUIRING A WRITTEN BURNING PERMIT. (1) The department ((of Natural Resources)) reserves the right to restrict ((and/or regulate burning)), refuse, revoke, or postpone outdoor fires under RCW 76.04.150, 76.04.170, 76.04.180, and chapter 70.94 RCW due to ((extreme)) adverse fire weather or to prevent restriction of visibility and excessive air pollution.

(2) The Yacont Burn area ((Zone D)), located in portions of Clark and Skamania Counties, is exempt from these rules, and that area requires a written burning permit throughout the year.

(3) These rules do not apply within incorporated city limits or where the department ((of Natural Resources)) has contracted protection areas to the fire district except where such fire districts have incorporated these rules into their regulations, or in fire districts which have their own fire permit requirements on improved land, or where air pollution authorities have prohibited fires that fall under these regulations.

(4) Persons burning under these rules are responsible for any claims arising out of activities performed, including claims resulting from fire, smoke or water.

((5)) In Eastern Washington these rules apply October 16 through June 30, inclusive, and in Western Washington, year round, unless other dates are promulgated by the supervisor of the Department of Natural Resources. Written burning permits are required in Eastern Washington for all outdoor fires, including recreation and yard debris disposal fires from July 1 through October 15, inclusive. No written permit is required for fires contained in approved camp stoves and burning barrels in safe locations.

(6) No fire is permitted in or within 500 feet of logging slash without a written permit.))

#### AMENDATORY SECTION (Amending Order 169, filed 8/7/73)

WAC 332-24-090 ((SMALL)) REQUIREMENTS—OUTDOOR ((FIRES)) FIRE FOR ((RECREATION AND YARD)) RECREATIONAL OR DEBRIS DISPOSAL ((REQUIREMENTS FAILURE TO COMPLY)) PURPOSES NOT REQUIRING A WRITTEN BURNING PERMIT. (1) The fire must not include rubber products, plastics, asphalt, garbage, dead animals, petroleum products, paints or any similar materials that emit dense smoke or create offensive odors when burned.

(2) A person capable of extinguishing the fire must attend it at all times and the fire must be extinguished before leaving it.

(3) ((A serviceable shovel and, at least, five gallons of water must be within the immediate vicinity of the fire during the period March 15 through October 15 in Western Washington and April 15 through June 30 in Eastern Washington.

(4) No fires are to be within fifty feet of structures.

(5) For the period March 15 through October 15 in Western Washington and April 15 through June 30 in Eastern Washington, the material to be burned shall be in hand-built piles no more than four feet in diameter and three feet in height.

(6) For the period October 16 through March 14 in Western Washington and October 16 through April 14 in Eastern Washington, the material to be burned shall be in piles no more than ten feet in diameter.

(7) Only one pile at a time may be burned and each pile must be extinguished before lighting another.

(8)) A recreational fire shall be in a hand-built pile no larger than four feet in diameter. A serviceable shovel must be within the immediate vicinity of the fire.

(4) A debris disposal pile shall be no larger than ten feet in diameter. A serviceable shovel and a minimum of five gallons of water must be within the immediate vicinity of the fire. A bucket is acceptable, if the outdoor fire is adjacent to an accessible body of water. A charged garden hose line or other adequate water supply may be substituted for the five gallon water requirement. No debris disposal fires are to be within fifty feet of structures.

(5) Only one pile at a time may be burned, and each pile must be extinguished before lighting another.

(6) No outdoor fire is permitted in or within five hundred feet of forest slash without a written burning permit.

(7) The material to be burned must be placed on bare soil, gravel, bars, beaches, green fields, or other similar areas free of flammable material for a sufficient distance adequate to prevent the escape of the fire.

((9)) (8) Burning must be done during periods of calm to very light winds. Burning when the wind will scatter loose flammable materials, such as dry leaves and clippings, is prohibited.

((10)) (9) If the fire creates a nuisance from smoke or fly ash, it must be extinguished.

(10) A landowner or his designated representative's written permission must be obtained before building an outdoor fire on the property of another.

(11) Persons not able to meet the requirements ((1-10)) of subsections (1) through (9) of this section must apply for a written burning permit through the ((area office of the state of Washington)) department ((of Natural Resources)).

((A bucket may be substituted for the water requirement, if the burning is adjacent to an accessible body of water. A charged garden hose line or other adequate water supply capable of extinguishment of the fire may be substituted for the five-gallon water requirement.

Failure to comply with these rules voids permission to burn and the person burning is in violation of RCW 76.04.150 and subject to the penalties therein.))

#### NEW SECTION

WAC 332-24-095 RECREATION AND DEBRIS DISPOSAL FIRE REQUIREMENTS—PENALTY. Failure to comply with the general rules in WAC 332-24-070 and requirements in WAC 332-24-090 voids permission to burn, and the person burning is in violation of RCW 76.04.150 and subject to the penalties therein.

#### REPEALER

The following sections of the Washington Administrative Code are repealed:

(1) WAC 332-24-065 NO BURNING PERMIT REQUIRED—SMALL OUTDOOR FIRES.

(2) WAC 332-24-080 BURNING PERMITS—RECREATION AND DEBRIS FIRES ON STATE AND OTHER LANDS UNDER THE JURISDICTION OF THE DEPARTMENT OF NATURAL RESOURCES.

(3) WAC 332-24-250 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—PORTIONS OF CLARK AND SKAMANIA COUNTIES.

(4) WAC 332-24-260 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—GATES, DISPLAY OF SIGNS.

(5) WAC 332-24-270 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—DELEGATION OF AUTHORITY TO ISSUE NOTICES.

(6) WAC 332-24-280 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—PROCEDURE FOR GIVING NOTICE.

(7) WAC 332-24-290 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—DESCRIPTION OF CLOSED REGION.

(8) WAC 332-24-300 PERMANENT CLOSURE OF EXTRA FIRE HAZARD REGIONS—CLOSED REGION—GIFFORD PINCHOT NATIONAL FOREST.

**WSR 83-07-069**

**PROPOSED RULES**

**DEPARTMENT OF FISHERIES**

[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Department of Fisheries intends to adopt, amend, or repeal rules concerning commercial fishing rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on April 26, 1983.

The authority under which these rules are proposed is RCW 75.08.080.

The specific statute these rules are intended to implement is RCW 75.08.080.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 26, 1983.

Dated: March 23, 1983

By: Gary C. Alexander  
for William R. Wilkerson  
Director

**STATEMENT OF PURPOSE**

Title: WAC 220-44-040 Coastal bottomfishing seasons and WAC 220-44-050 Coastal bottomfishing catch limits.

Description of Purpose: Limit rockfish catch.

Summary of Rule: Sets trip limits for rockfish species and size limits for sablefish.

Agency Personnel Responsible for Drafting: Evan S. Jacoby, 115 General Administration Building, Olympia, Washington, 754-2429; Implementation: Gene DiDonato, 115 General Administration Building, Olympia, Washington, 753-6716; and Enforcement: James W. McKillip, 115 General Administration Building, Olympia, Washington, 753-6585.

This rule is proposed by the Washington State Department of Fisheries.

Comment: No public hearing will be held.

This rule is not the result of federal law or court order, but conforms state regulations with federal regulations under the Pacific Coast Groundfish Management Plan.

Small Business Economic Impact Statement: This is a conservation measure that effects all businesses equally.

**AMENDATORY SECTION** (Amending Order 82-72, filed 8/1/82)

WAC 220-44-040 COASTAL BOTTOMFISHING SEASONS. ((+)) It is lawful to take, fish for, and possess for commercial purposes bottomfish in coastal waters taken with gear described in WAC 220-44-030 all year in Coastal Marine Fish-Shellfish Management and Catch Reporting Areas 58B, 59, and 60A ((and 6+)), unless otherwise provided.

((2) It is unlawful to possess or transport through the waters of the state, or land in any Washington state ports, any Pacific ocean perch (*Sebastes alutus*) taken from Coastal Marine Fish-Shellfish Management and Catch Reporting Areas 58B, 59, 60A, and 61, in amounts in excess of 5,000 pounds or 10 percent of the total weight of fish on board, whichever is greater.)

**NEW SECTION**

WAC 220-44-050 COASTAL BOTTOMFISH CATCH LIMITS. It is unlawful to possess, transport through the waters of the state, or land in any Washington state port bottomfish taken from Coastal Marine Fish-Shellfish Management and Catch Reporting Areas 58B, 59, 60A, 61, 62, or 63 in excess of the amounts or less than the minimum sizes shown below for the species indicated:

(1) Widow Rockfish (*Sebastes entomelas*) - 30,000 pounds per vessel trip; no minimum size.

(2) Shortbelly Rockfish (*Sebastes jordani*) - no maximum poundage per vessel trip; no minimum size.

(3) Pacific Ocean Perch (*Sebastes alutus*) - 5,000 pounds or 10 percent of total weight of fish on board, whichever is greater, per vessel trip; no minimum size.

(4) All other species of rockfish (*Sebastes* spp.) - 40,000 pounds of all other species combined per vessel trip; no minimum size.

(5) Sablefish - minimum size 22 inches in length, unless dressed in which case minimum size 16 inches in length from the anterior insertion of the first dorsal fin to the tip of the tail, except that an incidental catch less than the minimum size of 1,000 pounds of weight, 333 fish, or 10 percent of the weight of the sablefish aboard, whichever is greater, is allowed.

**WSR 83-07-070**

**EMERGENCY RULES**

**DEPARTMENT OF FISHERIES**

[Order 83-18—Filed March 23, 1983]

I, William R. Wilkerson, director of the Department of Fisheries, do promulgate and adopt at Olympia, Washington, the annexed rules relating to commercial fishing rules.

I, William R. Wilkerson, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is protection of depressed components of the spring chinook salmon run in the Hoh River is necessary.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 75.08.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 23, 1983.

By Gary C. Alexander  
for William R. Wilkerson  
Director

### NEW SECTION

*WAC 220-28-073E0F HOH RIVER—CLOSED AREA. Effective April 1, 1983 through May 29, 1983, it is unlawful for any fisherman, including treaty Indian fishermen, to take, fish for, or possess salmon taken for commercial purposes from the waters of the Hoh River.*

**WSR 83-07-071**  
**EMERGENCY RULES**  
**DEPARTMENT OF FISHERIES**  
[Order 83-19—Filed March 23, 1983]

I, William R. Wilkerson, director of the Department of Fisheries, do promulgate and adopt at Olympia, Washington, the annexed rules relating to commercial fishing rules.

I, William R. Wilkerson, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is harvestable numbers of Pacific hake are available, but will have been taken by March 28th.

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

This rule is promulgated pursuant to RCW 75.08.080 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 23, 1983.

By Gary C. Alexander  
for William R. Wilkerson  
Director

### NEW SECTION

*WAC 220-48-01500B PACIFIC HAKE TRAWL CLOSURE. Notwithstanding the provisions of WAC 220-48-015, WAC 220-48-017 and WAC 220-48-019, effective 12:00 noon March 28, 1983, it is unlawful to take or possess Pacific hake taken with bottom trawl, beam trawl, pelagic trawl, or roller trawl from Puget Sound Marine Fish-Shellfish Management and Catch Reporting Areas 24A, 24B, 24C, or 26A.*

### REPEALER

The following section of the Washington Administration Code is repealed effective 12:00 noon March 24, 1983:

*WAC 220-48-01500A PACIFIC HAKE TRAWL CLOSURE. (83-13)*

**WSR 83-07-072**  
**PROPOSED RULES**  
**UTILITIES AND TRANSPORTATION**  
**COMMISSION**  
[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington Utilities and Transportation Commission intends to adopt, amend, or repeal rules concerning Cause No. TV-1699, adopting WAC 480-12-322 relating to transportation of logs and the nature of commerce, intrastate or interstate. Written and/or oral submissions may also contain data, views, and arguments concerning the effect of the proposed amendments on economic values, pursuant to chapter 43.21 RCW and WAC 480-08-050(17);

that the agency will at 8:00 a.m., Wednesday, April 27, 1983, in the Commission's Conference Room, 7th Floor, Highways-Licenses Building, Olympia, Washington 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 81.80.130, 81.80.040, 81.80.290, 81.80.330 and 81.80.370.

The specific statute these rules are intended to implement is RCW 81.80.130, 81.80.040, 81.80.290, 81.80.330 and 81.80.370.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before Friday, April 22, 1983.

Dated: March 23, 1983

By: Barry M. Mar  
Secretary

### STATEMENT OF PURPOSE

In the matter of adopting WAC 480-12-322 relating to transportation of logs and the nature of commerce, intrastate or interstate.

The rules proposed by the Washington Utilities and Transportation Commission are to be promulgated pursuant to RCW 80.01.040, 81.80.130, 81.80.040, 81.80.290, 81.80.330 and 81.80.370, which direct that the commission has authority to implement the provisions of chapter 81.80 RCW.

The rules proposed by the Washington Utilities and Transportation Commission are designed to require certification by consignors or consignees of the intrastate or interstate nature of logs hauled between points in this state, with the destination point being a sorting yard. The rule does not apply to logs specifically tagged for export at the place where the timber was cut.

Barry M. Mar, Secretary, Seventh Floor, Highways-Licenses Building, Olympia, Washington, telephone number (206) 753-6420, and members of his staff were responsible for the drafting of the proposed rules and



will be responsible for implementation and enforcement of the proposed rules.

The proponent of the rules is the Washington Utilities and Transportation Commission.

There are no comments or recommendations being submitted inasmuch as the proposal is pursuant to legislative authorization reflected in the statutes recited above.

The rule change is not necessary as the result of federal law, or federal or state court action.

The rule change proposed will affect no economic values.

This certifies that copies of this statement are on file with the commission, are available for public inspection, and that three copies of this statement are this date being forwarded to the Joint Administrative Rules Review Committee.

Small Business Economic Impact Statement: The proposed rule requires that a shipper certify that the logs moving under a bill of lading are not moving in intrastate commerce and that they are rightfully moving in interstate commerce. Evaluation of this rule pursuant to chapter 6, Laws of 1982 indicates that economic impact of compliance on small businesses will be insignificant, inasmuch as a determination must be made as to the character of the shipment, in any event, to determine the appropriate rate. This rule merely provides a documentation of that determination, when the shipment is not intrastate in character. Since the rule affects only those shipments moving in intrastate commerce, the cost per one hundred dollars of sales is estimated to be less than .0001 cents. The cost for compliance for small businesses will not be greater than for large businesses, and, impact may be lower due to a simpler and less sophisticated internal record keeping.

**NEW SECTION**

WAC 480-12-322 1) Intrastate rates shall apply to all shipments of logs moving within the state of Washington where the origin is in the state and the destination within this state is a sorting yard for storage, classification or sorting of the logs, except when the consignor or the consignee or their authorized agent executes a certificate as set forth in subdivision (a) or (b) below and furnishes such to the carrier either at the time of the shipment or at the time of payment for the shipment.

(a) "I am the consignor (or consignor's authorized agent) and I intend this shipment of logs for interstate movement. None of the logs in this shipment:

- (1) have been sold for in-state use;
- or
- (2) are for partial or total filling of an outstanding order in intrastate commerce;
- or
- (3) are part of an arrangement for an in-state shipment of logs.

(b) "I am the consignee (or consignee's authorized agent) and I intend the shipment of logs received under freight bill No. .... dated .... for interstate use. None of the logs in this shipment:

- (1) have been sold for in-state use;

or  
(2) are for partial or total filling of an outstanding order in intrastate commerce;

or  
(3) are part of an arrangement for an in-state shipment of logs.

2) The requirements of subsection (1) of this rule do not apply where the timber has been specifically selected and tagged as export at the place where the timber was cut.

**WSR 83-07-073**  
**PROPOSED RULES**  
**BOARD OF HEALTH**  
[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Washington State Board of Health intends to adopt, amend, or repeal rules concerning cytogenetic laboratory services, adopting chapter 248-160 WAC;

that the agency will at 10:00 a.m., Wednesday, May 11, 1983, in the Fircrest School, 15230 15th Avenue N.E., Seattle, WA 19155, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 43.20.050.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 11, 1983.

By: John A. Beare, MD  
Secretary

**STATEMENT OF PURPOSE**

This statement is filed pursuant to RCW 34.04.025. Adopt chapter 248-160 WAC.

The purpose of this rule is to establish procedures for obtaining chromosome analysis and to establish fees for services provided to those who are able to pay.

This rule is necessary to ensure proper administration in providing chromosome analysis services and to obtain recompensation to the state from individuals and families who are able to pay for the services while offering a reduced, or no fee service from those unable to pay part or all of the cost.

Statutory Authority: RCW 43.20.050.

Summary of the Rule Change: The rule defines cytogenetic services, establishes a procedure for submittal of specimens to the cytogenetics laboratory for analysis, empowers the department to charge fees for the provision of cytogenetic services, and identifies the factors to be considered in determining eligibility for reduced or no-fee services in determining the fee.

Person Responsible for Drafting, Implementation and Enforcement of the Rule: Sarah F. Perkins, Head, Family Planning and Maternity Programs Section, MS LC 11B, Olympia, Washington 98504, phone: (206) 753-5862.

The organization who proposed this rule is Family Planning and Maternity Programs Section, Office of Community Health Services.

This rule is not necessary as a result of federal law, federal court decision or state court decision.

It has been determined that a Small Business Economic Impact Statement is not required because the persons to be charged for services covered by this proposed rule are individuals and families, and thus no single industry is effected.

Chapter 248-160 WAC  
CYTOGENETIC LABORATORY SERVICES

NEW SECTION

WAC 248-160-010 DEFINITIONS. For the purposes of this chapter:

(1) "Department" means the department of social and health services of the state of Washington.

(2) "Cytogenetics" means the hereditary components of cells in the form of chromosomes made visible and identifiable by specialized laboratory procedures. Abnormalities of the number or structure of chromosomes are generally associated with physical malformations, impaired reproduction, mental deficiency, mental illness, or aberrant behavior. Viable cells for cytogenetic analysis may be obtained from blood, bone marrow, skin, other solid tissues, or body fluids, including amniotic fluid.

(3) "Cytogenetics services" means the analysis of chromosome number and structure by established laboratory procedures.

NEW SECTION

WAC 248-160-020 PERFORMANCE OF CYTOGENETIC LABORATORY PROCEDURES. (1) Requests for cytogenetic studies to establish or rule out the presence of a chromosomal number or structural abnormality as the biologic cause for an observed disorder in an individual may be made to the cytogenetics laboratory of the genetics program, by a regional genetics clinic or physician licensed under chapter 18.71 or chapter 18.57 RCW, on behalf of a patient, subject to:

(a) Submittal of a suitable specimen, according to cytogenetics laboratory instructions;

(b) Submittal of such medical information as the cytogenetics laboratory director may require; and

(c) The ability of the cytogenetics laboratory to process the specimen for the analysis required.

The director may refuse to process specimens he or she deems unsuitable for the analysis requested.

(2) The cytogenetics laboratory protocols for performance of cytogenetics studies shall conform to generally accepted practices established for cytogenetic diagnosis as used in comparable cytogenetics service laboratories elsewhere.

NEW SECTION

WAC 248-160-030 FEES. (1) The department shall charge fees for cytogenetics laboratory services based on:

(a) Codes listed in Physicians' Current Procedural Terminology, Fourth Edition (Including First through Six Updates), American medical association; and

(b) The number of units associated with each service or procedure, and the dollar conversion factor used to establish the fee to be charged, as established by the Department of Social and Health Services, Division of Medical Assistance, Schedule of Maximum Allowances and Program Descriptions (January 1980).

(2) The cytogenetics laboratory shall bill the patient, the patient's responsible party, and/or a third-party payor for the appropriate fee. The payment shall be remitted in a form and manner prescribed by the department.

(3) The billing may be reduced or waived as determined by WAC 248-160-040.

NEW SECTION

WAC 248-160-040 ELIGIBILITY FOR REDUCED FEE OR NO-FEE SERVICES. The department shall determine the financial eligibility of individual patients for reduced or no-fee services according to criteria established by the department. These criteria shall consider national accepted standards of living for low-income families, such as federal poverty levels or state median income, adjusted for family size.

WSR 83-07-074  
PROPOSED RULES  
DEPARTMENT OF  
LABOR AND INDUSTRIES  
[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Labor and Industries intends to adopt, amend, or repeal rules concerning WAC 296-401-130, annual renewal of electrical journeyman, specialty, and trainee certificates. The electrical law, RCW 19.28.510, requires all journeyman and specialty electricians to have certificates of competency. RCW 19.28.530 requires an uncertified electrician to pass an examination to obtain a certificate. Once certified, the electrician must renew the certificate by July 1 of each year. The electrical law provides no grace period for late renewals; if an electrical renewal is not timely, the law implies that he or she no longer has a certificate and may obtain one only by retaking and passing the examination. The amendment proposes to allow a 90 day grace period for the renewal of the certificate during which the electrician must submit a double renewal fee. After the 90 day period, the electrician would be required to retake the appropriate journeyman or specialty examination.

Written or oral submissions may also contain data, views, and arguments concerning the effect of the proposed rules or amendments of rules on economic values, pursuant to chapter 43.21H RCW.

The agency reserves the right to modify the text of these proposed rules before the hearing or in response to written or oral comments received before or during the hearing.

The agency may need to change the date for hearing or adoption on short notice. To ascertain that the hearing or adoption will take place as stated in this notice, an interested person may contact the person named below.

Correspondence relating to this notice and the proposed rules should be addressed to:

Robert C. Cronkite, Administrator  
Electrical Inspection, Plumber Certification,  
and Contractor Registration Sections  
520 S. Water Street, P.O. Box 9519  
Olympia, Washington 98504

that the agency will at 1:30, Wednesday, April 27, 1983, in the Conference Room, 3rd Floor, General Administration Building, Olympia, Washington 98504, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on May 16, 1983.

The authority under which these rules are proposed is RCW 19.28.600.

The specific statute these rules are intended to implement is RCW 19.28.550.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 27, 1983.

Dated: March 23, 1983

By: Sam Kinville  
Director

### STATEMENT OF PURPOSE

Title and Number of Rule: WAC 296-401-130 Annual renewal of electrical journeyman, specialty, and trainee certificates.

Statutory Authority: RCW 19.28.600.

Specific Statute that Rule is Intended to Implement: RCW 19.28.550.

Summary of the Rule: WAC 296-401-130 Annual renewal of electrical journeyman, specialty, and trainee certificates. The electrical law, RCW 19.28.510, requires all journeyman and specialty electricians to have certificates of competency. RCW 19.28.530 requires an uncertified electrician to pass an examination to obtain a certificate. Once certified, the electrician must renew the certificate by July 1 of each year. The electrical law provides no grace period for late renewals; if an electrical renewal is not timely, the law implies that he or she no longer has a certificate and may obtain one only by retaking and passing the examination. The amendment proposes to allow a 90 day grace period for the renewal of the certificate during which the electrician must submit a double renewal fee. After the 90 day period, the electrician would be required to retake the appropriate journeyman or specialty examination.

Reasons Supporting the Proposed Rule: There have been numerous appeals to the requirement that electricians whose certificates of competency were not renewed by July 1 be required to retake the examination. Reexamination has been considered an extreme penalty and has created a hardship for a number of certificate holders.

Agency Personnel Responsible for the Drafting, Implementation and Enforcement of the Rule: Robert C. Cronkrite, Administrator, Electrical Inspection, Plumber Certification, and Contractor Registration Sections, Division of Building and Construction Safety Inspection Services, 520 South Water Street, P.O. Box 9519, Olympia, Washington 98504, phone: (206) 753-2330.

Name of the Person or Organization Whether Private, Public, or Governmental, that is Proposing the Rule: Department of Labor and Industries.

Agency Comments or Recommendations, if any, Regarding Statutory Language, Implementation, Enforcement, and Fiscal Matters Pertaining to the Rule: This rule will substantially decrease the cost to and inconvenience for persons submitting late renewals.

This rule is not necessary to comply with a federal law or a federal or state court decision.

Any Other Information that may be of Assistance in Identifying the Rule or its Purpose: None.

This rule will save money for some small businesses. It will not raise costs for any businesses. Thus, no small business economic impact statement is necessary.

AMENDATORY SECTION (Amending Order 80-1, filed January 16, 1980)

WAC 296-401-130 ANNUAL RENEWAL OF ELECTRICAL JOURNEYMAN, SPECIALTY, AND TRAINEE CERTIFICATES. (1) (a) Each holder of a journeyman's or specialty electrician's certificate of competency must renew his or her certificate on or before July 1 each year. A fee of fifteen dollars is required upon renewal.

(b) A person who does not renew his or her certificate by July 1 (~~must apply for and retake the examination for the specialty or journeyman electrician's certificate of competency. An application for renewal that is not received by July 1 shall be considered an application to take the examination~~) after the date of issue, may, for no more than 90 days thereafter, renew the certificate by submitting double the renewal fee. A person who fails to renew his or her certificate for more than 90 days after expiration of the certificate may obtain a new certificate of competency only by taking and passing the appropriate examination.

(2) Each holder of an electrical trainee certificate must renew his or her certificate annually on or before the date the certificate was issued, regardless of the number of hours the holder worked that year. A fee of five dollars is required upon renewal.

WSR 83-07-075  
ADOPTED RULES  
DEPARTMENT OF  
LABOR AND INDUSTRIES  
[Order 83-9—Filed March 23, 1983]

I, Sam Kinville, director of the Department of Labor and Industries, do promulgate and adopt at General Administration Building, Olympia, Washington 98504, the annexed rules relating to WAC 296-15-045, contains provisions governing the method of determining the amount to be paid by employers as their proper share of the state fund to become self-insurers. WAC 296-15-045 replaces WAC 296-15-044, which formerly provided a different method of determining the proper share of the state fund deficit for firms which become self-insurers.

This action is taken pursuant to Notice No. WSR 83-04-057 filed with the code reviser on February 2, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 51.14.020(1) which directs that the Department of Labor and Industries has authority to implement the provisions of Title 51 RCW, Industrial Insurance Law.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 23, 1983.

By Sam Kinville  
Director

### NEW SECTION

WAC 296-15-045 PAYMENT OF DEFICIT. In determining a self-insurer's proper share of any deficit which must be paid to the Department, pursuant to section 27(4), chapter 289, Laws of 1971 ex. sess., RCW 51.14.020(4), the following procedures shall apply.

(1) STATE FUND DEFICIT. The state fund deficit shall be the excess of liabilities over assets as shown on the state fund balance sheet for the last date of state fund coverage of the self-insurer. If assets exceed liabilities, the deficit shall be zero. If the last date of state fund coverage is other than March 31, June 30, September 30 or December 31, the state fund deficit shall be obtained by performing linear interpolation between the asset figures and between the liability figures on the two balance sheets spanning the date of last coverage, and then computing the excess of interpolated liabilities over interpolated assets. The state fund deficit shall be based on the combined status of the accident and medical aid funds, and that portion of the pension reserve fund which applies to state fund claims.

(2) PREMIUM. The premium used for calculating deficit assessments shall be the combined accident and medical aid fund premiums due for the one year coverage period ending March 31, June 30, September 30 or December 31, whichever date most immediately precedes the effective date of self-insurance.

(3) DEFICIT ASSESSMENT FORMULA. The self-insurer's deficit assessment shall be determined by multiplying the state fund deficit, if any, by a "deficit share factor", said factor to be the ratio of the self-insurer's premium to total state fund premium for the one year coverage period specified in paragraph (2), above. Members of a group self-insurance program shall be treated as individual employers for the purpose of determining their deficit assessments.

(4) INITIAL DEFICIT ASSESSMENT ESTIMATE. Prior to the effective date of self-insurance, the Department shall make its best estimate of the prospective self-insurer's deficit assessment, and the prospective self-insurer shall be required to pay the estimated amount prior to being issued a certificate of self-insurance.

(5) SUBSEQUENT ADJUSTMENT OF DEFICIT ASSESSMENTS. As soon as the actual data specified under the deficit assessment formula becomes available the deficit assessment shall be recalculated based on the actual data, and the self-insurer shall either receive a refund or be required to pay an additional amount, depending on the results of the calculation. The Department shall make no further adjustment of the deficit assessment, except when an employer's premium is changed as the result of an audit or through discovery of a clerical error in calculation of the firm's premium. In such cases, the self-insurer's "deficit share factor" shall be recalculated based on the revised premium. Deficit share factors shall not be recalculated because of premium adjustments made under the Retrospective Rating Plan. Payment of a deficit assessment based upon the recalculation using actual data as specified in this rule shall be a requirement for retaining a certificate of self-insurance.

(6) EFFECTIVE DATE. This rule shall become effective on July 1, 1983 and shall apply to all firms self-insuring on or after that date.

## REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 296-15-044 PAYMENT OF DEFICIT

WSR 83-07-076  
ADOPTED RULES  
LIBRARY COMMISSION  
[Order 83-1—Filed March 23, 1983]

Be it resolved by the Washington State Library Commission, acting at ~~Timberland~~ Regional Library Service Center, 415 ~~Air~~Industrial Way S.W., Olympia, that it does adopt the annexed rules relating to exclusion of certain personally identifiable library records from public disclosure, amending WAC 304-20-060.

This action is taken pursuant to Notice No. WSR 83-03-074 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Washington State Library as authorized in RCW 27.04.030.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By Roderick G. Swartz  
Secretary

AMENDATORY SECTION (Amending Order 1-76, filed 4/22/76)

WAC 304-20-060 EXEMPTIONS. (1) The library reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 304-20-040 is exempt under the provisions of section 31, chapter 1, Laws of 1973.

(2) In addition, pursuant to section 26, chapter 1, Laws of 1973, the library reserves the right to delete identifying details when it makes available or publishes any public record, in any cases when there is reason to believe that disclosure of such details would be an invasion of personal privacy protected by chapter 1, Laws of 1973. The public records officer will fully justify such deletion in writing.

(3) All denials of requests for public records must be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(4) The library will regard the disclosure of ~~((subscribers and the identification of materials they have utilized))~~ any library record, the primary purpose of which is to maintain control of library materials, or to gain access to information, which discloses or could be

used to disclose the identity of a library user, as an invasion of privacy.

**WSR 83-07-077**  
**ADOPTED RULES**  
**LIBRARY COMMISSION**  
 [Order 83-2—Filed March 23, 1983]

Be it resolved by the Washington State Library Commission, acting at Timberland Regional Library Service Center, 415 Airdustrial Way S.W., Olympia, that it does adopt the annexed rules relating to rules and regulations for implementing the Washington Library Network SB 3094, chapter 31, Laws of 1976 2nd ex. sess., WAC 304-25-560.

This action is taken pursuant to Notice No. WSR 83-03-073 filed with the code reviser on January 19, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated under the general rule-making authority of the Washington State Library as authorized in chapter 31, Laws of 1976 2nd ex. sess.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED March 10, 1983.

By Roderick G. Swartz  
Secretary

AMENDATORY SECTION (Amending Order 1-80, filed 1/11/80)

WAC 304-25-560 ✓ **COMPUTER SERVICE COUNCIL.** (1) The WLN computer service council hereinafter referred to as the computer service council shall have an upper limit of eleven representatives elected from and by the members in participating states. For the initial establishment, the Washington state library commission shall appoint a committee composed of current computer service members of Washington state to nominate candidates for the positions designated for Washington participants. Initially, their terms shall be staggered. Thereafter, all terms shall be for three years except when resignation, withdrawal from membership or other factors may limit the term of service. Two Washington state alternates will also be selected at each election for a one-year term. Washington representatives shall be elected by principal members in Washington state.

(2) The computer service council shall have the following representation: Four members representing libraries within Washington state, three of whom shall be from principal member libraries; one member representing each of the other states where at least ~~(five)~~ three libraries participate in the computer service. The executive officer of the computer service and a representative of the Washington library network executive council

shall have ex officio and voting status. The executive officer of the Washington data processing authority and a representative of the pacific northwest bibliographic center shall have ex officio and nonvoting status.

(3) Elected representatives on the computer service council shall serve no more than two consecutive full terms. Former representatives, after an interval of at least one year, may be reelected.

(4) Any vacancy which occurs among Washington representatives during an unexpired term shall be filled by appointment from the alternate position as designated by the council.

(5) Officers of the computer service council shall be the chairperson and vice chairperson who shall be elected from and by the computer service council for a one-year term. The executive officer of the computer service, or designee, shall serve as secretary.

(6) The computer service council shall develop and establish procedures or bylaws for the conduct of meetings and transaction of business.

**WSR 83-07-078**  
**PROPOSED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Ecology intends to adopt, amend, or repeal rules concerning public hearings, amending WAC 173-220-090 which is a part of chapter 173-220 WAC, national pollutant discharge elimination system permit program;

that the agency will at 2:00 p.m., Tuesday, April 26, 1983, in Room 273, Department of Ecology, St. Martin's College Campus, Lacey, Washington, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these are proposed is RCW 90.48.035 and 90.48.260.

The specific statute these rules are intended to implement is RCW 90.48.010 and 90.48.260.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 25, 1983.

Dated: March 23, 1983

By: John F. Spencer  
Deputy Director

**STATEMENT OF PURPOSE**

Title: Amending WAC 173-220-090 Public hearings, which is a part of chapter 173-220 WAC, National pollutant discharge elimination system.

Description of Purpose: To make the section language consistent with other sections of the chapter.

Statutory Authority: RCW 90.48.035 and 90.48.260.

Summary of Rule: Key word changes made to make section consistent with the rest of the chapter.

Reasons Supporting Proposed Action: See above.

Agency Personnel Responsible for Drafting, Implementation and Enforcement: Carol Fleskes, 459-6074, and Stan Springer, 459-6042, Department of Ecology, Mailstop PV-11, Olympia, WA 98504.

Person or Organization Proposing Rule, and Whether Public, Private, or Governmental: Department of Ecology, state government.

Agency Comments or Recommendations Regarding Statutory Language, Implementation, Enforcement, Fiscal Matters: None.

Whether Rule is Necessary as a Result of Federal Law or Federal or State Court Action: No.

Small Business Economic Impact Statement: Not applicable.

AMENDATORY SECTION (Amending Order DE 74-1, filed 2/15/74)

WAC 173-220-090 PUBLIC HEARINGS. The applicant, any affected state, any affected interstate agency, any affected country, the regional administrator, or any interested agency, person, or group of persons may request a public hearing with respect to ((~~permit applications~~)) a draft permit determination or notification of coverage. Any such request for a public hearing shall be filed within the 30-day period prescribed in WAC 173-220-050(2) and shall indicate the interest of the party filing such request and the reasons why a hearing is warranted. The department shall hold a hearing if it determines there is a significant public interest. Instances of doubt will be resolved in favor of holding the hearing. Any hearing brought pursuant to this subsection shall be held at a time and place deemed appropriate by the department.

**WSR 83-07-079**  
**PROPOSED RULES**  
**DEPARTMENT OF ECOLOGY**  
[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Department of Ecology intends to adopt, amend, or repeal rules concerning Quincy ground water subarea management policy, repealing chapter 173-134 WAC, and Quincy ground water subarea management policy, adopting chapter 173-134A WAC;

that the agency will at 7:00 p.m., Tuesday, May 10, 1983, in the Grant County PUD #2 Auditorium, 312 West Third, Moses Lake, WA, conduct a public hearing on the proposed rules.

The formal decision regarding adoption, amendment, or repeal of the rules will take place on June 1, 1983.

The authority under which these rules are proposed is RCW 43.21A.060, 43.21A.080, 43.27A.090, 90.44.130, 90.54.040(2) and chapter 90.03 RCW.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before May 18, 1983.

Dated: March 23, 1983

By: John F. Spencer  
Deputy Director

## STATEMENT OF PURPOSE

Title: Repealing chapter 173-134 WAC, Quincy ground water subarea management policy, and adopting chapter 173-134A WAC, Quincy ground water subarea management policy.

Description of Purpose: Adopt modifications to the ground water policy for management of the Quincy ground water subarea.

Statutory Authority: RCW 43.21A.060, 43.21A.080, 43.27A.090, 90.44.130, 90.54.040(2) and chapter 90.03 RCW.

Summary of Rule: Describes the ground water policy for management of the Quincy ground water subarea.

Reasons Supporting Proposed Action: To provide a procedure to improve ground water management in the Quincy ground water subarea. The improvement includes elimination of the present ten-year term on permits involving artificially stored ground water, an exemption to the well depth limitation for the shallow management unit, elimination of the flow meter requirement, and reduction of responsibilities of the technical committee.

Agency Personnel Responsible for Drafting, Implementation and Enforcement: Jerry Louthain, (206) 459-6044, and Ted Olson, (509) 455-2926, Department of Ecology, Mailstop PV-11, Olympia, WA 98504.

Person or Organization Proposing Rule, and Whether Public, Private, or Governmental: Department of Ecology, state government.

Agency Comments or Recommendations Regarding Statutory Language, Implementation, Enforcement, Fiscal Matters: None.

Whether Rule is Necessary as a Result of Federal Law or Federal or State Court Action: No.

Small Business Economic Impact Statement: Not applicable.

### REPEALER

The following sections of the Washington Administrative Code are repealed:

- (1) WAC 173-134-010 ADMINISTRATION OF WITHDRAWAL OF GROUND WATERS IN THE QUINCY SUBAREA.
- (2) WAC 173-134-020 DEFINITIONS.
- (3) WAC 173-134-030 QUINCY GROUND WATER SUBAREA—BACKGROUND STATEMENT.
- (4) WAC 173-134-040 QUINCY GROUND WATER SUBAREA—MANAGED AND REGULATED BY DEPARTMENT OF ECOLOGY.
- (5) WAC 173-134-050 QUINCY GROUND WATER SUBAREA—WITHDRAWALS OF WATERS OF DEEP MANAGEMENT UNIT—CONTROLLED BY PRIOR APPROPRIATION PROVISIONS.
- (6) WAC 173-134-055 QUINCY GROUND WATER SUBAREA—PUBLIC GROUND WATER PERMIT AMENDMENTS.
- (7) WAC 173-134-060 REGULATION OF WATER OF THE SHALLOW MANAGEMENT UNIT—PERMIT REQUIREMENTS.
- (8) WAC 173-134-070 RESPONSIBILITY FOR WATER MANAGEMENT—DESIGNATION OF CRITICAL MANAGEMENT AREAS.
- (9) WAC 173-134-080 ESTABLISHMENT OF A TECHNICAL COMMITTEE OF SCIENTIFIC AND ENGINEERING EXPERTS—PURPOSE.
- (10) WAC 173-134-085 REQUEST FOR PROTECTION OF INTEREST—DEPARTMENT DENIAL—SUBJECT TO REVIEW BEFORE THE POLLUTION CONTROL HEARINGS BOARD.

- (11) WAC 173-134-090 PERMITS NOT REQUIRED—CONDITIONS OF EXEMPTION.
- (12) WAC 173-134-100 PERMITS ISSUED OR EXTENDED—CONDITIONS UNDER WHICH AGREEMENTS MAY BE ENTERED INTO.
- (13) WAC 173-134-110 NOTIFICATION REQUIREMENTS.
- (14) WAC 173-134-120 EXISTING LAWS AND RIGHTS RECOGNIZED—SPECIFIC JURISDICTION.
- (15) WAC 173-134-130 MODIFICATION OF RULES WHEN ACTION APPEARS JUSTIFIED.
- (16) WAC 173-134-140 ARTIFICIALLY STORED GROUND WATER PERMIT APPLICATIONS—LANDS NOT COVERED BY DECLARATIONS.
- (17) WAC 173-134-160 AUTHORIZED AND UNUSED PUBLIC GROUND WATER IN DEEP MANAGEMENT UNIT—RESERVATION.

## CHAPTER 173-134A WAC

## QUINCY GROUND WATER SUBAREA MANAGEMENT POLICY

## WAC

- 173-134A-010 Authority.
- 173-134A-020 Background.
- 173-134A-030 Purpose.
- 173-134A-040 Definitions.
- 173-134A-050 Management and regulation.
- 173-134A-060 Withdrawal of waters of deep management unit.
- 173-134A-070 Public ground water permit amendments.
- 173-134A-080 Regulation of waters of the shallow management unit - permit requirements.
- 173-134A-090 Responsibility for water management - Designation of critical management areas.
- 173-134A-100 Establishment of a technical committee.
- 173-134A-110 Request for protection of interest.
- 173-134A-120 Exemptions.
- 173-134A-130 Agreements.
- 173-134A-140 Existing laws and rights.
- 173-134A-150 Regulation review.
- 173-134A-160 Relinquishments - Public ground water.
- 173-134A-170 Appeals to Pollution Control Hearings Board.

NEW SECTION

WAC 173-134A-010 AUTHORITY. This chapter is promulgated by the department of ecology under authority and procedures provided in chapters 34.04, 43.21A, 90.03, and 90.44 RCW.

NEW SECTION

WAC 173-134A-020 BACKGROUND. The Quincy ground water subarea was duly established and the boundaries were set forth in chapter 173-124 WAC on January 15, 1973. Management rules for the Quincy subarea were then adopted on January 9, 1975 as chapter 173-134 WAC. The department has managed the ground waters within the Quincy subarea since that time in accordance with those rules.

The following information is provided as a background to assist in understanding this chapter.

Each year there are approximately 105,000 acre-feet of natural ground water inflow outflow in the continuous hydraulic unit lying between land surface and the upper part of the basalt. Of that volume, the department has determined that 44,000 acre-feet of these public ground waters can be withdrawn.

By the end of the 1973 irrigation season (in October), there were approximately 3,493,142 acre-feet of imported waters stored underground in the Quincy ground water subarea. These imported waters are derived from the activities of the bureau and the Columbia Basin project. Most of the imported water is located in the shallow management unit where it comingles with naturally occurring public ground waters.

The general pattern of flow of ground water in the shallow management unit is toward Potholes Reservoir, a facility of the Columbia Basin project.

By order of the department of ecology, under docket no. 74-772, dated the 8th day of January, 1975, declarations of artificially stored waters of the United States Bureau of Reclamation were accepted for

the Quincy subarea and zones. There are no other accepted declarations relating to the Quincy subarea and zones.

Beginning in 1967, the state of Washington administered a temporary program applicable to many of the waters to which this regulation relates. A total of 72,123 acre-feet of ground waters in a portion of the Quincy subarea was authorized to be withdrawn each year by the authority of temporary licenses issued by the bureau in relation to the temporary program.

NEW SECTION

WAC 173-134A-030 PURPOSE. The purpose of this chapter is to set forth rules of the department of ecology for the administration of all ground waters within the Quincy ground water subarea, including among others, commingled public ground waters and artificially stored ground waters. This chapter replaces chapter 173-134 WAC. The rules established herein set forth the regulatory and management program for these waters and all such waters shall be authorized for withdrawal and otherwise regulated in accordance with the provisions hereof. This state program is designated to protect both the public interest and private rights and interests in such waters and shall be implemented in a spirit of cooperation with affected persons and entities, public and private, including the holder of a declaration accepted by the department pursuant to RCW 90.44.130.

NEW SECTION

WAC 173-134A-040 DEFINITIONS. For purposes of this chapter, the following definitions shall apply:

(1) "Artificially stored ground waters" means waters beneath the land surface within an area, subarea, or zone which are the subject of the declaration by the bureau and accepted by the department of ecology.

(2) "Bureau" means the United States Department of the Interior, Bureau of Reclamation.

(3) "Critical management area" means a specified locality within the Quincy subarea where depletion of ground waters, including interference with surface waters, necessitates the implementation of special ground water restrictions to ensure protection to rights and interests in said waters as set forth in this chapter.

(4) "Deep management unit" means all ground waters underlying the shallow management unit.

(5) "Department" means the department of ecology.

(6) "Ground waters" means all waters that exist beneath the land surface or beneath the bed of any stream, lake, or reservoir, or other body of surface water within the boundaries of the Quincy ground water subarea.

(7) "Public ground waters" means all ground waters in the Quincy ground water subarea other than artificially stored ground water.

(8) "Quincy ground water subarea," and "Quincy subarea" mean the subarea established pursuant to RCW 90.44.130 and set forth in chapter 173-124 WAC.

(9) "Shallow management unit" means the ground water hydraulically continuous between land surface and a depth of 200 feet into the Quincy basalt zone and includes all of the Quincy unconsolidated zone.

It is noted that the definitions of (1) and (7) hereof are not intended to be identical with the definitions in RCW 90.44.035.

NEW SECTION

WAC 173-134A-050 MANAGEMENT AND REGULATION. All public and artificially stored ground water of the Quincy subarea shall be managed and regulated by the department of ecology in accordance with this chapter.

NEW SECTION

WAC 173-134A-060 WITHDRAWAL OF WATERS OF DEEP MANAGEMENT UNIT. All withdrawals of waters of the deep management unit will be controlled by the prior appropriation provisions of RCW 90.44.050 and RCW 90.44.060 and related code sections. The total authorized withdrawals under state permits or certificates from the deep management unit shall not exceed 97,901 acre-feet per year, unless the department should determine otherwise through further studies.

NEW SECTION

WAC 173-134A-070 PUBLIC GROUND WATER PERMIT AMENDMENTS. The department may approve amendments to public ground water permits for lands located within the Quincy subarea, including changes in points of withdrawal, purpose, and places of use, only if it believes, after investigation, that the activities proposed in the amendment or amendments will not:

- (1) Impair existing rights;
  - (2) Prove detrimental to the public welfare;
  - (3) Prove contrary to the public interest;
  - (4) Cause the tapping of a different body of ground water (as defined herein or as determined by the department);
  - (5) Adversely affect the comprehensive scheme of water management adopted for the Quincy subarea.
- The above standards are intended to supplement and complement those of RCW 90.03.290 and 90.44.100.

In addition, with regard to holders of permits or certificates for the use of public ground waters in the Quincy subarea, said permits and certificates shall represent "a valid right to withdraw public ground waters," as that term is used in RCW 90.44.100, only to the extent of beneficial use actually made under the permit or certificate.

NEW SECTION

WAC 173-134A-080 REGULATION OF WATERS OF THE SHALLOW MANAGEMENT UNIT - PERMIT REQUIREMENTS. Waters of the shallow management unit shall be subject to the following:

(1) Applications for withdrawal of public ground waters shall be processed in accordance with the provisions of chapters 90.44 and 90.03 RCW.

The total quantity of withdrawals of public waters, whether authorized by permits and certificates issued under RCW 90.44.050, RCW 90.44.060 or otherwise, shall not exceed 58,000 acre-feet per year. It appears there may be relatively small amounts of public waters (in the range of not more than 4,000 acre-feet annually) available for appropriation in the shallow management unit. Such small amounts are reserved for withdrawal for domestic and group domestic uses.

(2) No withdrawal of, or construction of any works for the withdrawal of artificially stored ground waters shall be commenced by any person without obtaining permission of the department of ecology. Permission shall be obtained through the issuance of a permit as provided in chapter 173-136 WAC. Application for a permit shall be on a form furnished by the department. In relation to ruling upon any such application, the following shall apply:

(a) Each permit shall be conditioned to ensure that no withdrawal will interfere with the furnishing of adequate supplies of water to the Potholes Reservoir facility of the bureau to satisfy existing and future project needs of the bureau.

(b) Each permit shall be conditioned to ensure that no interference with rights established under state law, previously or in the future, to withdraw public waters or artificially stored ground waters shall be allowed. Rights described herein shall include rights to the (1) maintenance of certain ground water levels to ensure availability and (2) protection of the use ability of certain withdrawal facilities.

(c) To the maximum extent possible, consistent with rights and interest in the ground waters of the Quincy subarea; wildlife, recreation, and other values associated with the general public interest in the ground water in the subarea shall be protected and permits issued hereunder shall be so conditioned.

(d) Permits shall be conditioned such that the well depth shall be no greater than 200 feet into the basalt (the shallow management unit). However, when the total production from the authorized well(s), completed within the shallow management unit does not produce the quantity of water authorized under the permit in gallons per minute, the permittee may apply to the department of ecology for an exemption to the well depth limitation imposed by these regulations. Such an exemption will be granted if reasonable efforts have been made to develop water in the shallow management unit and the proposed deepening will not adversely affect existing rights in the deep management unit. The depth of the well(s) in any event shall not penetrate the top of the Grand Ronde Basalt unit. When an exemption is granted, the department will advise the permittee of the depth to the top of the Grand Ronde Basalt unit at the specific well site(s). The authorized wells must be of adequate diameter and casing wall thickness to accommodate a pump of sufficient capacity to produce the permitted quantity in gallons per minute. Notwithstanding the definitions in

WAC 173-134A-040, withdrawals of water subject to exemptions shall be considered as artificially stored ground water.

(e) Each permit shall be conditioned to provide that failure of the permittee to comply with the terms of an executed agreement as described in WAC 173-134A-130 shall constitute grounds for the department to terminate a permit issued under this subsection.

(f) Applications for permits shall be processed in order of their priority, based on the date of receipt of an application by the department of ecology.

(g) Permits granted herein shall pertain to a specific point(s) of withdrawal, and purpose, and place of use. No assignment of such permits can be made without written approval of the department.

The department may approve amendments to permits granted herein regarding changes in point of withdrawal, purpose, and place of use, if it believes, after investigation, that the amendment will comply with WAC 173-134A-070(1) through (5). Application for amendments provided herein shall be made on forms provided by the department.

Permits for the use of artificially stored ground waters may be amended as to places of use and purpose only to the extent that waters actually have been placed to beneficial use pursuant to the terms of said permits.

(h) No permit shall authorize the withdrawal of waters for agricultural irrigation use for more acres than authorized by federal reclamation law.

(i) Permits issued hereunder shall have no expressed termination date provided, however, the permit shall be modifiable and terminable by the department at any time for good cause in order to accomplish the water management and regulation program of this chapter. Modifications and terminations as provided herein shall be effectuated through the issuance of regulatory orders as described in WAC 173-134A-090.

All permits provided for in chapter 173-136 WAC shall contain development schedules requiring that water be put to beneficial use within a three-year period from the date of issuance. Any permit under which development has not been completed may be perfected to the extent of beneficial use, and the remaining undeveloped portion shall automatically cancel.

(j) By applying for an obtaining a permit hereunder, an applicant expressly waives all other claims of rights to withdraw ground waters of the Quincy subarea for irrigation uses, except as such rights are (1) embodied in a permit or certificate pertaining to public ground waters issued previously by the department of ecology or one of its predecessors or (2) based upon rights established prior to the enactment of chapter 90.44 RCW and are the subject of a claim filed with the department of ecology pursuant to RCW 90.14.041.

(k) There shall be no fee for filing an application for a permit authorized for withdrawal of artificially stored ground waters under this subsection. Said application shall include the names and signatures of all legal owners of the lands proposed for irrigation.

(l) Withdrawals of artificially stored waters authorized by permit under this section shall be limited to a maximum cumulative total of no more than 177,000 acre-feet for each calendar year.

Withdrawals from wells presently drilled into both the shallow and deep management units, covered by an application filed with the department or a license to withdraw water issued by the bureau between May 12, 1967 and February 14, 1974, and which are also subject of a permit issued under this subsection (2), shall be considered as withdrawals from the shallow management unit.

(m) The duty of water for agricultural irrigation uses shall be not more than 3.5 acre-feet for each acre for each calendar year.

(n) No applications for permits submitted pursuant to WAC 173-134A-080(2) shall be approved for withdrawals of artificially stored ground waters from wells located on lands adjacent to bureau waterways and on lands underlain by ground water that hydraulically responds to changes in the water level of the Potholes Reservoir, which specifically are those lands described in amended department of ecology order no. 75-54, entered on October 9, 1975.

NEW SECTION

WAC 173-134A-090 RESPONSIBILITY FOR WATER MANAGEMENT - DESIGNATION OF CRITICAL MANAGEMENT AREAS. (1) The department of ecology shall be responsible for the water management and regulation program applicable to the comingled waters provided in this chapter, including the authorization of withdrawals of artificially stored ground waters and regulation of the same. The department shall, in order to ensure compliance with the water regulation and administration programs of this chapter, issue



regulatory orders. Such orders shall be issued pursuant to RCW 43.27A.190 through 43.27A.210 and shall be subject to review as provided in chapter 43.21B RCW, before the pollution control hearings board.

(2) In times of shortage of water available to satisfy all ground water withdrawals authorized under WAC 173-134A-080(2), the department shall reduce withdrawals, through issuance of regulatory orders, in order of the priority date of the permit, with the latest priority being regulated first. In relation thereto, the department may designate critical management areas within the Quincy subarea based upon any of the following:

(a) Where there is an inadequate supply of water to the Potholes Reservoir and the Potholes canal system;

(b) When there is a shortage of water to satisfy ground water withdrawals authorized under WAC 173-134A-080(2);

(c) Where existing wildlife, recreational, and other values associated with the general public interest are or will be detrimentally affected on a significant scale, or

(d) Where necessary to protect rights to withdraw public waters. Designation of critical management areas shall be made through issuance of regulatory orders which shall define the areas and specify if the regulatory period is permanent or not. During this management period, the department shall determine the allowable limits of withdrawal of artificially stored ground water within the critical management area.

(3) As part of its enforcement program, the department shall terminate permits, through the issuance of regulatory orders, when permittees fail to comply with the terms of an executed agreement as provided in WAC 173-134A-130.

#### NEW SECTION

WAC 173-134A-100 ESTABLISHMENT OF A TECHNICAL COMMITTEE (1) For the purpose of advising the department in the implementation of this chapter, there is established a technical committee consisting of one permanent member and one alternate member each from the bureau and the department assisted by other technical advisors (e.g. irrigation districts) as the permanent members consider necessary.

(2) The role of the committee shall relate generally to providing advice pertaining to ground and surface water conditions and management in the Quincy subarea.

(3) The committee shall meet as necessary when called by a permanent member of the committee. Telephone conference calls may constitute a committee meeting.

#### NEW SECTION

WAC 173-134A-110 REQUEST FOR PROTECTION OF INTEREST. Whenever the bureau believes its interest in the ground waters of the Quincy subarea are not being adequately protected, it may request the department to issue regulatory orders or take other appropriate management and regulatory actions designed to protect such interest. If the department concludes the requested action is not warranted in the administration of this chapter, the department shall issue an order denying the request.

#### NEW SECTION

WAC 173-134A-120 EXEMPTIONS. (1) The permit program of WAC 173-134A-080(2) shall not relate to (a) agricultural drains or (b) withdrawals of artificially stored ground waters performed for the purpose of removing excess waters injurious to private or project lands, to bureau canals or wasteways or other similar facilities; provided that no activities pertaining to (b) above will be conducted without first notifying the department and requesting its comment within a reasonable time.

(2) The permit program of WAC 173-134A-080(2) shall not relate to withdrawals by public entities of artificially stored ground waters performed as a necessary incident of the operation of an essential public service activity, such as a solid waste disposal facility or the fighting of fires. The public entity shall not construct facilities for making such withdrawals or engage in such withdrawals without first notifying the department and requesting comments from the department regarding the intended action. This subsection shall not relate to other than essential public services and shall not pertain to the supplying of water

for general municipal uses pertaining to satisfaction of industrial and domestic needs.

(3) No permit shall be required under WAC 173-134A-080(2) for withdrawals of artificially stored ground waters of less than 5,000 gallons per day for stockwatering purposes, for watering of a lawn or of a noncommercial garden not exceeding one-half acre in area, for single or group domestic uses, or for an industrial purpose as prescribed in chapter 90.44.050 RCW pertaining to the withdrawal of public ground waters.

#### NEW SECTION

WAC 173-134A-130 AGREEMENTS. (1) No use of water under a permit issued pursuant to WAC 173-134A-080(2) shall take place until the recipient of such permit shall enter into an agreement with the bureau, on a form and in a content, approved and previously agreed to by the bureau and the department, pertaining to withdrawal of artificially stored ground waters. The agreement shall relate to reasonable charges for withdrawal of artificially stored ground waters and other pertinent provisions necessary to comply with federal law and ensure payment of such charges. Use of water before the permittee enters into an agreement with the bureau shall cause the permit to be terminated by the department.

(2) The bureau shall not enter into an agreement, as provided in WAC 173-134A-130(1), until a copy of a permit issued by the department pursuant to WAC 173-134A-080(2) is received by the bureau. Thereafter, upon presentation of a request the bureau shall enter into an agreement with eligible persons having state permits as described in WAC 173-134A-130(1).

#### NEW SECTION

WAC 173-134A-140 EXISTING LAWS AND RIGHTS. (1) Nothing in this chapter, including any permit issued pursuant hereto, shall authorize the use of waters in a manner which injures the property of others.

(2) Nothing in this chapter purports or is intended to modify any rights of an irrigation district created under a water delivery and "re-payment" contract between the United States and irrigation districts located within the Columbia Basin project.

(3) Nothing herein shall modify the rights of the United States to make use of the courts to protect its interests.

(4) Nothing in this chapter is intended to require the bureau to obtain a permit for recapture of ground water for project purposes by wasteways and drains, including Potholes Reservoir, which water is covered by an accepted declaration of right to withdraw artificially stored ground water pursuant to RCW 90.44.130.

(5) Nothing in this chapter purports to regulate the administration and operation of Columbia Basin project facilities.

#### NEW SECTION

WAC 173-134A-150 REGULATION REVIEW. The rules in this chapter shall be reviewed by the department at least once in every five years.

#### NEW SECTION

WAC 173-134A-160 RELINQUISHMENTS - PUBLIC GROUND WATER. To the extent the department identifies ground water rights that have reverted to the state pursuant to RCW 90.14.130, et seq; it, in its discretion, may issue public ground water permits not exceeding those quantities. Public ground water made available due to relinquishment of water rights shall be subject to appropriation, reservation, or withdrawal in accordance with the applicable state water laws.

#### NEW SECTION

WAC 173-134A-170 APPEALS TO POLLUTION CONTROL HEARINGS BOARD. All final decisions of the department of ecology pertaining to permits, regulatory orders, and related decisions, shall be subject to review by the pollution control hearings board under chapter 43.21B RCW.

**WSR 83-07-080**  
**ADOPTED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Order DE 83-3—Filed March 23, 1983]

I, John F. Spencer, deputy director of the Department of Ecology, do promulgate and adopt at the Department of Ecology, Lacey, Washington, the annexed rules relating to Bellevue, City of, amending WAC 173-19-2503.

This action is taken pursuant to Notice No. WSR 83-02-065 filed with the code reviser on January 5, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 90.58.120 and 90.58.200 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By John F. Spencer  
 Deputy Director

AMENDATORY SECTION (Amending Order DE 81-10, filed 5/15/81)

WAC 173-19-2503 BELLEVUE, CITY OF. City of Bellevue master program approved February 26, 1975. Revision approved January 8, 1979. Revision approved May 14, 1981. Revision approved February 24, 1983.

**WSR 83-07-081**  
**ADOPTED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Order DE 83-4—Filed March 23, 1983]

I, John F. Spencer, deputy director of the Department of Ecology, do promulgate and adopt at the Department of Ecology, Lacey, Washington, the annexed rules relating to Seattle, City of, amending WAC 173-19-2521.

This action is taken pursuant to Notice No. WSR 83-02-065 filed with the code reviser on January 5, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 90.58.120 and 90.58.200 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By John F. Spencer  
 Deputy Director

AMENDATORY SECTION (Amending Order DE 81-44, filed 1/6/82)

WAC 173-19-2521 SEATTLE, CITY OF. City of Seattle master program approved June 30, 1976. Revision approved March 11, 1977. Revision approved September 10, 1980. Revision approved February 24, 1981. Revision approved May 14, 1981. Revision approved October 1, 1981. Revision approved January 5, 1982. Revision approved February 24, 1983.

**WSR 83-07-082**  
**ADOPTED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Order DE 83-5—Filed March 23, 1983]

I, John F. Spencer, deputy director of the Department of Ecology, do promulgate and adopt at the Department of Ecology, Lacey, Washington, the annexed rules relating to Skagit County, amending WAC 173-19-370.

This action is taken pursuant to Notice No. WSR 83-02-065 filed with the code reviser on January 5, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 90.58.120 and 90.58.200 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By John F. Spencer  
 Deputy Director

AMENDATORY SECTION (Amending Order DE 82-33, filed 8/25/82)

WAC 173-19-370 SKAGIT COUNTY. Skagit County master program approved January 5, 1979. Revision approved May 11, 1979. Revision approved March 3, 1980. Revision approved September 10, 1980. Revision approved September 23, 1981. Revision approved November 23, 1981. Revision approved August 25, 1982. Revision approved February 24, 1983.

**Reviser's note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

**WSR 83-07-083**  
**ADOPTED RULES**  
**DEPARTMENT OF ECOLOGY**  
 [Order DE 83-6—Filed March 23, 1983]

I, John F. Spencer, deputy director of the Department of Ecology, do promulgate and adopt at the Department

of Ecology, Lacey, Washington, the annexed rules relating to Spokane, City of, amending WAC 173-19-4005.

This action is taken pursuant to Notice No. WSR 83-02-065 filed with the code reviser on January 5, 1983. These rules shall take effect thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

This rule is promulgated pursuant to RCW 90.58.120 and 90.58.200 and is intended to administratively implement that statute.

The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

APPROVED AND ADOPTED February 24, 1983.

By John F. Spencer  
Deputy Director

**AMENDATORY SECTION** (Amending Order DE 79-34, filed 1/30/80)

WAC 173-19-4005 SPOKANE, CITY OF. City of Spokane master program approved March 7, 1975. Revision approved October 5, 1976. Revision approved December 22, 1977. Revision approved February 24, 1983.

**WSR 83-07-084**

**PROPOSED RULES**

**COMMISSION ON EQUIPMENT**

[Filed March 23, 1983]

Notice is hereby given in accordance with the provisions of RCW 34.04.025, that the Commission on Equipment intends to adopt, amend, or repeal rules concerning towing businesses, chapter 204-66 WAC;

that the agency will at 10 a.m., Wednesday, May 4, 1983, in the Large Conference Room, General Administration Building, Olympia, Washington 98504, conduct a public hearing on the proposed rules.

The adoption, amendment, or repeal of the rules will take place immediately following the hearing.

The authority under which these rules are proposed is RCW 46.61.567.

The specific statute these rules are intended to implement is RCW 46.61.567.

Interested persons may submit data, views, or arguments to this agency in writing to be received by this agency before April 29, 1983.

Dated: March 23, 1983

By: David K. Boston  
Secretary

**STATEMENT OF PURPOSE**

Title: WAC 204-66-140.

Description of Purpose: To delete a conflict with RCW 46.61.567.

Statutory Authority: RCW 46.61.567.

Summary of Rule: Amendment to delete a subsection in WAC 204-66-140 that conflicts with state statute.

Reasons Supporting Such Action: To correct the existing conflict with RCW 46.61.567.

Agency Personnel Responsible for Drafting: Lieutenant D. K. Boston, Secretary, Commission on Equipment, 4242 Martin Way, Olympia, Washington 98504, phone: 753-6569; Implementation and Enforcement: Commission on Equipment.

Person or Organization Proposing Rule: Lieutenant D. K. Boston, Secretary, Commission on Equipment, a governmental agency.

Agency Comments: None.

This amendment is not necessary as a result of federal law or federal or state court action.

**AMENDATORY SECTION** (Amending Order 7720J, filed 11/1/79)

WAC 204-66-140 TOWING PROCEDURE. Officers of the patrol shall obtain towing services to remove damaged or disabled vehicles from the highway or to remove vehicles from the highway with the following limitations:

(1) If the vehicle does not constitute an obstruction to traffic and the owner/operator of the vehicle is present at the scene and appears competent to determine disposition of the vehicle, the owner/operator may, upon request, make his own arrangements for removal. This does not affect rotational positions.

(2) If the vehicle is to be removed from the scene, the owner/operator of the vehicle may make a specific request for a particular tow operator. The request will be honored by the officer of the patrol if the requested tow operator is reasonably available and the request is otherwise reasonable in view of the circumstances at the scene. This does not affect rotational positions.

(3) When the owner/operator of the vehicle makes no specific request, or when the owner/operator is incapacitated or is unavailable, the officer of the patrol shall, when practicable, obtain towing services by notifying the radio communications center and requesting tow service at that location.

(4) ~~((The commission shall specify that tow services obtained by the patrol will be on a contractual, rotational, or other basis in specific geographical areas in the state.))~~

(5) The district commander shall submit to the commission for approval the type of tow service in each tow zone.

~~((6))~~ For the purposes of rotational tow requests, an approved tow truck shall be used only in the single tow zone which has been assigned to the company or business enterprise operating such truck, except:

(a) in cases of specific requests covered by (2) above, and,

(b) when tow service is not reasonably available within a given zone and tow service must be obtained from another zone.

**Reviser's note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules. The rule published above varies from its predecessor in certain respects not indicated by the use of these markings.

**Table of WAC Sections Affected**

**KEY TO TABLE**

**Symbols:**

- AMD = Amendment of existing section
- NEW = New section not previously codified
- REP = Repeal of existing section
- READOPT = Readoption of existing section

**Suffixes:**

- P = Proposed action
- C = Continuance of previous proposal
- E = Emergency action
- W = Withdrawal of proposed action
- No suffix means permanent action

This table covers the current calendar year through this issue of the Register and should be used to locate rules amended, adopted, or repealed subsequent to the publication date of the latest WAC or Supplement.

WAC # shows the section number under which an agency rule is or will be codified in the Washington Administrative Code.

WSR # shows the issue of the Washington State Register where the document may be found; the last three digits show the sequence of the document within the issue.

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140-12-070	NEW-P	83-02-054	173-400-110	AMD-P	83-03-070	212-43-020	NEW	83-03-028
140-12-070	NEW	83-06-035	173-400-115	AMD-P	83-03-070	212-43-025	NEW	83-03-028
140-12-080	NEW-P	83-02-054	173-400-120	AMD-P	83-03-070	212-43-030	NEW	83-03-028
140-12-080	NEW	83-06-035	173-400-130	REP-P	83-03-070	212-43-035	NEW	83-03-028
140-12-090	NEW-P	83-02-054	173-400-135	REP-P	83-03-070	212-43-040	NEW	83-03-028
140-12-090	NEW	83-06-035	173-400-140	REP-P	83-03-070	212-43-045	NEW	83-03-028
140-12-100	NEW-P	83-02-054	173-400-150	REP-P	83-03-070	212-43-050	NEW	83-03-028
140-12-100	NEW	83-06-035	173-400-160	REP-P	83-03-070	212-43-055	NEW	83-03-028
140-12-110	NEW-P	83-02-054	173-400-170	REP-P	83-03-070	212-43-060	NEW	83-03-028
140-12-110	NEW	83-06-035	173-403-010	NEW-P	83-03-070	212-43-065	NEW	83-03-028
142-30-010	AMD-P	83-04-048	173-403-020	NEW-P	83-03-070	212-43-070	NEW	83-03-028
167-04-010	REP	83-06-052	173-403-030	NEW-P	83-03-070	212-43-075	NEW	83-03-028
167-04-030	REP	83-06-052	173-403-050	NEW-P	83-03-070	212-43-080	NEW	83-03-028
167-04-050	REP	83-06-052	173-403-100	NEW-P	83-03-070	212-43-085	NEW	83-03-028
167-06-010	REP	83-06-052	173-403-110	NEW-P	83-03-070	212-43-090	NEW	83-03-028
167-06-020	REP	83-06-052	173-403-120	NEW-P	83-03-070	212-43-095	NEW	83-03-028
167-08-010	REP	83-06-052	173-403-130	NEW-P	83-03-070	212-43-100	NEW	83-03-028
173-19-130	AMD	83-02-066	173-403-140	NEW-P	83-03-070	212-43-105	NEW	83-03-028
173-19-2503	AMD-P	83-02-065	173-403-150	NEW-P	83-03-070	212-43-110	NEW	83-03-028
173-19-2503	AMD	83-07-080	173-403-160	NEW-P	83-03-070	212-43-115	NEW	83-03-028
173-19-2505	AMD-P	83-02-064	173-403-170	NEW-P	83-03-070	212-43-120	NEW	83-03-028
173-19-2505	AMD-P	83-03-069	173-403-180	NEW-P	83-03-070	212-43-125	NEW	83-03-028
173-19-2505	AMD	83-07-019	173-403-190	NEW-P	83-03-070	212-43-130	NEW	83-03-028
173-19-2521	AMD-P	83-02-065	173-405-021	AMD-P	83-03-070	212-43-135	NEW	83-03-028
173-19-2521	AMD	83-07-081	173-405-033	AMD-P	83-03-070	212-45-001	NEW-P	83-03-027
173-19-260	AMD-C	83-03-067	173-405-040	AMD-P	83-03-070	212-45-001	NEW	83-06-022
173-19-370	AMD-P	83-02-065	173-405-061	AMD-P	83-03-070	212-45-005	NEW-P	83-03-027
173-19-370	AMD	83-07-082	173-405-077	AMD-P	83-03-070	212-45-005	NEW	83-06-022
173-19-4005	AMD-P	83-02-065	173-405-078	AMD-P	83-03-070	212-45-010	NEW-P	83-03-027
173-19-4005	AMD	83-07-083	173-405-086	AMD-P	83-03-070	212-45-010	NEW	83-06-022
173-134-010	REP-P	83-07-079	173-405-090	REP-P	83-03-070	212-45-015	NEW-P	83-03-027
173-134-020	REP-P	83-07-079	173-405-101	REP-P	83-03-070	212-45-015	NEW	83-06-022
173-134-030	REP-P	83-07-079	173-410-021	AMD-P	83-03-070	212-45-020	NEW-P	83-03-027
173-134-040	REP-P	83-07-079	173-410-040	AMD-P	83-03-070	212-45-020	NEW	83-06-022
173-134-050	REP-P	83-07-079	173-410-067	AMD-P	83-03-070	212-45-025	NEW-P	83-03-027
173-134-055	REP-P	83-07-079	173-410-071	AMD-P	83-03-070	212-45-025	NEW	83-06-022
173-134-060	REP-P	83-07-079	173-410-086	AMD-P	83-03-070	212-45-030	NEW-P	83-03-027
173-134-070	REP-P	83-07-079	173-410-090	REP-P	83-03-070	212-45-030	NEW	83-06-022
173-134-080	REP-P	83-07-079	173-410-091	REP-P	83-03-070	212-45-035	NEW-P	83-03-027
173-134-085	REP-P	83-07-079	173-415-020	AMD-P	83-03-070	212-45-035	NEW	83-06-022
173-134-090	REP-P	83-07-079	173-415-030	AMD-P	83-03-070	212-45-040	NEW-P	83-03-027
173-134-100	REP-P	83-07-079	173-415-050	AMD-P	83-03-070	212-45-040	NEW	83-06-022
173-134-110	REP-P	83-07-079	173-415-070	AMD-P	83-03-070	212-45-045	NEW-P	83-03-027
173-134-120	REP-P	83-07-079	173-415-080	AMD-P	83-03-070	212-45-045	NEW	83-06-022
173-134-130	REP-P	83-07-079	173-415-090	REP-P	83-03-070	212-45-050	NEW-P	83-03-027
173-134-140	REP-P	83-07-079	174-136-015	AMD	83-05-034	212-45-050	NEW	83-06-022
173-134-160	REP-P	83-07-079	174-136-016	AMD	83-05-034	212-45-055	NEW-P	83-03-027
173-134A-010	NEW-P	83-07-079	174-136-018	AMD	83-05-034	212-45-055	NEW	83-06-022
173-134A-020	NEW-P	83-07-079	174-136-019	AMD	83-05-034	212-45-060	NEW-P	83-03-027
173-134A-030	NEW-P	83-07-079	180-10-003	AMD-P	83-05-038	212-45-060	NEW	83-06-022
173-134A-040	NEW-P	83-07-079	180-16-166	REP-C	83-05-023	212-45-065	NEW-P	83-03-027
173-134A-050	NEW-P	83-07-079	180-42	NEW-C	83-05-023	212-45-065	NEW	83-06-022
173-134A-060	NEW-P	83-07-079	182-12-115	AMD-E	83-07-065	212-45-070	NEW-P	83-03-027
173-134A-070	NEW-P	83-07-079	187-10-210	REP-P	83-06-054	212-45-070	NEW	83-06-022
173-134A-080	NEW-P	83-07-079	187-10-220	REP-P	83-06-054	212-45-075	NEW-P	83-03-027
173-134A-090	NEW-P	83-07-079	187-10-230	REP-P	83-06-054	212-45-075	NEW	83-06-022
173-134A-100	NEW-P	83-07-079	187-10-240	REP-P	83-06-054	212-45-080	NEW-P	83-03-027
173-134A-110	NEW-P	83-07-079	187-10-250	REP-P	83-06-054	212-45-080	NEW	83-06-022
173-134A-120	NEW-P	83-07-079	187-10-260	REP-P	83-06-054	212-45-085	NEW-P	83-03-027
173-134A-130	NEW-P	83-07-079	187-10-270	REP-P	83-06-054	212-45-085	NEW	83-06-022
173-134A-140	NEW-P	83-07-079	187-10-280	REP-P	83-06-054	212-45-090	NEW-P	83-03-027
173-134A-150	NEW-P	83-07-079	187-10-290	REP-P	83-06-054	212-45-090	NEW	83-06-022
173-134A-160	NEW-P	83-07-079	187-10-300	REP-P	83-06-054	212-45-095	NEW-P	83-03-027
173-134A-170	NEW-P	83-07-079	187-10-310	REP-P	83-06-054	212-45-095	NEW	83-06-022
173-220-090	AMD-P	83-07-078	187-10-320	REP-P	83-06-054	212-45-100	NEW-P	83-03-027

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WAC #		WSR #	WAC #		WSR #	WAC #		WSR #
212-45-100	NEW	83-06-022	220-57-130	AMD	83-07-043	220-57A-105	AMD-P	83-03-071
212-45-105	NEW-P	83-03-027	220-57-135	AMD-P	83-03-071	220-57A-105	AMD	83-07-043
212-45-105	NEW	83-06-022	220-57-135	AMD	83-07-043	220-57A-112	AMD-P	83-03-071
212-45-110	NEW-P	83-03-027	220-57-138	AMD-P	83-03-071	220-57A-112	AMD	83-07-043
212-45-110	NEW	83-06-022	220-57-138	AMD	83-07-043	220-57A-120	AMD-P	83-03-071
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220-28-073E0F	NEW-E	83-07-070	220-57-155	AMD-P	83-03-071	220-57A-152	AMD	83-07-043
220-32-022001	NEW-E	83-04-005	220-57-155	AMD	83-07-043	220-57A-165	AMD-P	83-03-071
220-32-03000G	NEW-E	83-05-025	220-57-160	AMD-P	83-03-071	220-57A-165	AMD	83-07-043
220-32-04000Q	NEW-E	83-03-030	220-57-160	AMD	83-07-043	220-57A-180	AMD-P	83-03-071
220-32-04000Q	REP-E	83-04-053	220-57-16000Y	NEW-E	83-06-045	220-57A-180	AMD	83-07-043
220-32-04000R	NEW-E	83-04-053	220-57-175	AMD-P	83-03-071	220-57A-190	AMD-P	83-03-071
220-32-05100U	NEW-E	83-05-008	220-57-175	AMD	83-07-043	220-57A-190	AMD	83-07-043
220-32-05700P	NEW-E	83-03-030	220-57-181	NEW-P	83-03-071	220-110-010	NEW-P	83-06-062
220-32-05700P	REP-E	83-04-053	220-57-181	NEW	83-07-043	220-110-020	NEW-P	83-06-062
220-32-05700Q	NEW-E	83-04-053	220-57-215	AMD-P	83-03-071	220-110-030	NEW-P	83-06-062
220-32-05700Q	REP-E	83-06-023	220-57-215	AMD	83-07-043	220-110-040	NEW-P	83-06-062
220-32-05700R	NEW-E	83-06-023	220-57-220	AMD-P	83-03-071	220-110-050	NEW-P	83-06-062
220-36-025	AMD-P	83-07-055	220-57-220	AMD	83-07-043	220-110-060	NEW-P	83-06-062
220-36-02500A	NEW-E	83-07-041	220-57-230	AMD-P	83-03-071	220-110-070	NEW-P	83-06-062
220-44-040	AMD-P	83-07-069	220-57-230	AMD	83-07-043	220-110-080	NEW-P	83-06-062
220-44-04000A	REP-E	83-03-007	220-57-235	AMD-P	83-03-071	220-110-090	NEW-P	83-06-062
220-44-04000B	REP-E	83-03-007	220-57-235	AMD	83-07-043	220-110-100	NEW-P	83-06-062
220-44-04000C	NEW-E	83-03-007	220-57-260	AMD-P	83-03-071	220-110-110	NEW-P	83-06-062
220-44-04000C	REP-E	83-06-032	220-57-260	AMD	83-07-043	220-110-120	NEW-P	83-06-062
220-44-04000D	NEW-E	83-06-032	220-57-270	AMD-P	83-03-071	220-110-130	NEW-P	83-06-062
220-44-04050	NEW-P	83-07-069	220-57-270	AMD	83-07-043	220-110-140	NEW-P	83-06-062
220-48-015	AMD	83-04-025	220-57-280	AMD-P	83-03-071	220-110-150	NEW-P	83-06-062
220-48-01500A	NEW-E	83-06-024	220-57-280	AMD	83-07-043	220-110-160	NEW-P	83-06-062
220-48-01500A	REP-E	83-07-071	220-57-285	AMD-P	83-03-071	220-110-170	NEW-P	83-06-062
220-48-01500B	NEW-E	83-07-071	220-57-285	AMD	83-07-043	220-110-180	NEW-P	83-06-062
220-49-020	AMD	83-04-025	220-57-290	AMD-P	83-03-071	220-110-190	NEW-P	83-06-062
220-49-02000L	REP-E	83-04-036	220-57-290	AMD	83-07-043	220-110-200	NEW-P	83-06-062
220-49-02000M	NEW-E	83-04-036	220-57-300	AMD-P	83-03-071	220-110-210	NEW-P	83-06-062
220-49-056	AMD	83-04-025	220-57-300	AMD	83-07-043	220-110-220	NEW-P	83-06-062
220-52-050	AMD	83-04-025	220-57-315	AMD-P	83-03-071	220-110-230	NEW-P	83-06-062
220-52-053	AMD-P	83-06-044	220-57-315	AMD	83-07-043	220-110-240	NEW-P	83-06-062
220-52-073	AMD	83-04-025	220-57-319	AMD-P	83-03-071	220-110-250	NEW-P	83-06-062
220-52-074	AMD	83-04-025	220-57-319	AMD	83-07-043	220-110-260	NEW-P	83-06-062
220-52-075	AMD-P	83-06-044	220-57-320	REP-P	83-03-071	220-110-270	NEW-P	83-06-062
220-56-116	AMD-P	83-03-071	220-57-327	NEW-P	83-03-071	220-110-280	NEW-P	83-06-062
220-56-116	AMD	83-07-043	220-57-327	NEW	83-07-043	220-110-290	NEW-P	83-06-062
220-56-145	AMD-P	83-03-071	220-57-330	AMD-P	83-03-071	220-110-300	NEW-P	83-06-062
220-56-145	AMD	83-07-043	220-57-330	AMD	83-07-043	220-110-310	NEW-P	83-06-062
220-56-180	AMD-P	83-03-071	220-57-340	AMD-P	83-03-071	220-110-320	NEW-P	83-06-062
220-56-180	AMD	83-07-043	220-57-340	AMD	83-07-043	220-110-330	NEW-P	83-06-062
220-56-190	AMD-P	83-03-071	220-57-350	AMD-P	83-03-071	220-110-340	NEW-P	83-06-062
220-56-190	AMD	83-07-043	220-57-350	AMD	83-07-043	220-110-350	NEW-P	83-06-062
220-56-191	NEW-P	83-03-071	220-57-390	AMD-P	83-03-071	223-08-020	AMD	83-03-005
220-56-195	AMD-P	83-03-071	220-57-390	AMD	83-07-043	230-04-065	AMD	83-06-077
220-56-195	AMD	83-07-043	220-57-415	AMD-P	83-03-071	230-04-452	REP	83-06-077
220-56-196	NEW-P	83-03-071	220-57-415	AMD	83-07-043	230-08-015	AMD	83-06-077
220-56-196	NEW	83-07-043	220-57-460	AMD-P	83-03-071	230-08-020	REP-P	83-06-072
220-56-198	NEW-P	83-03-071	220-57-460	AMD	83-07-043	230-08-025	NEW-P	83-06-072
220-56-198	NEW	83-07-043	220-57-485	AMD-P	83-03-071	230-08-030	REP-P	83-06-072
220-56-235	AMD-P	83-03-071	220-57-485	AMD	83-07-043	230-08-120	AMD	83-06-077
220-56-235	AMD	83-07-043	220-57-495	AMD-P	83-03-071	230-08-125	NEW	83-06-077
220-56-250	AMD-P	83-03-071	220-57-495	AMD	83-07-043	230-08-160	AMD	83-06-077
220-56-250	AMD	83-07-043	220-57-515	AMD-P	83-03-071	230-12-020	NEW-P	83-04-067
220-56-261	NEW-P	83-03-071	220-57-515	AMD	83-07-043	230-20-015	NEW-P	83-06-072
220-56-285	AMD-P	83-03-071	220-57-520	AMD-P	83-03-071	230-20-015	NEW-E	83-06-078
220-56-285	AMD	83-07-043	220-57-520	AMD	83-07-043	230-20-150	REP-P	83-04-067
220-56-300	REP-P	83-03-071	220-57-525	AMD-P	83-03-071	230-20-605	AMD	83-06-077
220-56-300	REP	83-07-043	220-57-525	AMD	83-07-043	230-40-450	NEW	83-06-077
220-56-310	AMD	83-04-027	220-57A-012	AMD-P	83-03-071	232-12-04501	NEW-E	83-03-017
220-56-350	AMD-P	83-03-071	220-57A-012	AMD	83-07-043	232-12-24401	NEW-P	83-06-056
220-56-350	AMD	83-07-043	220-57A-015	AMD-P	83-03-071	232-14	NEW-W	83-04-040
220-56-360	AMD-P	83-03-071	220-57A-015	AMD	83-07-043	232-14-010	NEW-P	83-06-060
220-56-360	AMD	83-04-026	220-57A-040	AMD-P	83-03-071	232-28-20502	NEW-E	83-06-030
220-56-360	AMD	83-07-043	220-57A-040	AMD	83-07-043	232-28-206	NEW-P	83-06-058
220-56-36000F	NEW-E	83-05-011	220-57A-070	AMD-P	83-03-071	232-28-605	AMD-E	83-06-038
220-56-372	AMD-P	83-03-071	220-57A-070	AMD	83-07-043	232-28-605	AMD-P	83-06-057
220-56-372	AMD	83-07-043	220-57A-082	AMD-P	83-03-071	232-28-60501	NEW-E	83-02-043
220-56-390	AMD-P	83-03-071	220-57A-082	AMD	83-07-043	232-28-60503	NEW-E	83-04-039
220-56-390	AMD	83-07-043	220-57A-085	AMD-P	83-03-071	232-28-60504	NEW-E	83-07-001
220-57-130	AMD-P	83-03-071	220-57A-085	AMD	83-07-043	232-28-60505	NEW-E	83-07-005

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232-28-705	NEW	83-06-061	248-54-790	REP-P	83-07-060	261-12-050	AMD	83-06-036
232-28-804	REP-P	83-06-059	248-54-800	REP-P	83-07-060	261-12-055	AMD	83-06-036
232-28-805	NEW-P	83-06-059	248-54-810	REP-P	83-07-060	261-20	AMD	83-04-032
232-32-145	NEW-E	83-03-048	248-54-820	REP-P	83-07-060	261-20	AMD	83-06-036
232-32-146	NEW-E	83-03-049	248-54-830	REP-P	83-07-060	261-20-010	AMD	83-06-036
232-32-147	NEW-E	83-03-057	248-54-840	REP-P	83-07-060	261-20-020	AMD	83-06-036
232-32-148	NEW-E	83-04-024	248-54-850	REP-P	83-07-060	261-20-030	AMD	83-06-036
232-32-149	NEW-E	83-05-026	248-96-010	AMD-P	83-07-061	261-20-040	AMD	83-06-036
232-32-150	NEW-E	83-06-003	248-96-011	AMD-P	83-07-061	261-20-045	NEW	83-06-036
232-32-151	NEW-E	83-06-007	248-96-012	REP-P	83-07-061	261-20-050	AMD	83-06-036
232-32-152	NEW-E	83-06-037	248-96-015	REP-P	83-07-061	261-20-060	AMD	83-06-036
248-18-180	AMD-P	83-04-059	248-96-016	REP-P	83-07-061	261-20-065	REP	83-06-036
248-18-180	AMD	83-07-048	248-96-018	AMD-P	83-07-061	261-20-070	AMD	83-06-036
248-18-685	AMD-P	83-04-059	248-96-020	AMD-P	83-07-061	261-20-074	NEW	83-06-036
248-18-718	AMD	83-03-026	248-96-025	NEW-P	83-07-061	261-20-080	AMD	83-06-036
248-18-685	AMD	83-07-048	248-96-040	AMD-P	83-07-061	261-20-090	NEW	83-06-036
248-21-035	AMD-P	83-03-042	248-96-045	REP-P	83-07-061	261-30-010	REP	83-06-036
248-21-035	AMD	83-07-015	248-96-046	AMD-P	83-07-061	261-30-020	REP	83-06-036
248-22-036	AMD-P	83-06-010	248-96-047	NEW-P	83-07-061	261-30-030	REP	83-06-036
248-23-050	AMD-P	83-06-010	248-96-050	AMD-P	83-07-061	261-30-040	REP	83-06-036
248-29-020	AMD-P	83-03-043	248-96-060	AMD-P	83-07-061	261-30-042	REP	83-06-036
248-29-020	AMD	83-07-016	248-96-070	REP-P	83-07-061	261-30-050	REP	83-06-036
248-29-050	AMD-P	83-03-044	248-96-075	AMD-P	83-07-061	261-30-060	REP	83-06-036
248-29-050	AMD	83-07-017	248-96-080	AMD-P	83-07-061	261-30-070	REP	83-06-036
248-54-005	NEW-P	83-07-060	248-96-090	AMD-P	83-07-061	261-30-072	REP	83-06-036
248-54-015	NEW-P	83-07-060	248-96-094	NEW-P	83-07-061	261-30-074	REP	83-06-036
248-54-025	NEW-P	83-07-060	248-96-095	AMD-P	83-07-061	261-30-080	REP	83-06-036
248-54-035	NEW-P	83-07-060	248-96-096	AMD-P	83-07-061	261-30-090	REP	83-06-036
248-54-045	NEW-P	83-07-060	248-96-100	AMD-P	83-07-061	261-30-100	REP	83-06-036
248-54-055	NEW-P	83-07-060	248-96-110	AMD-P	83-07-061	261-30-110	REP	83-06-036
248-54-065	NEW-P	83-07-060	248-96-130	AMD-P	83-07-061	261-40-015	AMD	83-06-036
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248-54-095	NEW-P	83-07-060	248-96-150	NEW-P	83-07-061	261-40-025	REP	83-06-036
248-54-105	NEW-P	83-07-060	248-96-160	AMD-P	83-07-061	261-40-030	AMD	83-06-036
248-54-115	NEW-P	83-07-060	248-96-175	AMD-P	83-07-061	261-40-100	AMD	83-06-036
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248-54-135	NEW-P	83-07-060	248-160-010	NEW-P	83-07-073	261-40-120	AMD	83-06-036
248-54-145	NEW-P	83-07-060	248-160-020	NEW-P	83-07-073	261-40-125	AMD	83-06-036
248-54-155	NEW-P	83-07-060	248-160-030	NEW-P	83-07-073	261-40-130	AMD	83-06-036
248-54-165	NEW-P	83-07-060	248-160-040	NEW-P	83-07-073	261-40-135	AMD	83-06-036
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248-54-185	NEW-P	83-07-060	251-04-020	AMD-E	83-04-016	261-40-145	AMD	83-06-036
248-54-195	NEW-P	83-07-060	251-04-020	AMD-P	83-04-065	261-40-150	AMD	83-06-036
248-54-205	NEW-P	83-07-060	251-04-020	AMD-C	83-04-066	261-40-160	AMD	83-06-036
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248-54-235	NEW-P	83-07-060	251-10-120	AMD-C	83-06-079	261-40-201	NEW	83-06-036
248-54-245	NEW-P	83-07-060	251-12-100	AMD-C	83-06-079	261-40-202	NEW	83-06-036
248-54-255	NEW-P	83-07-060	251-12-285	REP-C	83-06-079	261-40-203	NEW	83-06-036
248-54-265	NEW-P	83-07-060	251-18-380	REP-P	83-04-065	261-40-210	AMD	83-06-036
248-54-275	NEW-P	83-07-060	251-18-380	REP-C	83-06-079	261-40-220	AMD	83-06-036
248-54-285	NEW-P	83-07-060	251-18-381	NEW-P	83-04-065	261-40-225	AMD	83-06-036
248-54-550	REP-P	83-07-060	251-18-381	NEW-C	83-06-079	261-40-230	AMD	83-06-036
248-54-560	REP-P	83-07-060	251-22-040	AMD-P	83-04-065	261-40-300	AMD	83-06-036
248-54-570	REP-P	83-07-060	251-22-060	AMD-P	83-04-065	261-40-310	AMD	83-06-036
248-54-575	REP-P	83-07-060	251-22-200	AMD-P	83-04-065	261-40-400	AMD	83-06-036
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248-54-600	REP-P	83-07-060	261-02-020	AMD	83-06-036	261-40-420	REP	83-06-036
248-54-610	REP-P	83-07-060	261-02-040	AMD	83-06-036	261-40-425	REP	83-06-036
248-54-620	REP-P	83-07-060	261-06-020	AMD	83-06-036	261-40-430	AMD	83-06-036
248-54-630	REP-P	83-07-060	261-06-030	AMD	83-06-036	261-40-440	REP	83-06-036
248-54-640	REP-P	83-07-060	261-06-050	AMD	83-06-036	261-40-445	REP	83-06-036
248-54-650	REP-P	83-07-060	261-06-060	AMD	83-06-036	261-40-450	AMD	83-06-036
248-54-660	REP-P	83-07-060	261-06-070	AMD	83-06-036	261-40-455	REP	83-06-036
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248-54-730	REP-P	83-07-060	261-10-040	AMD	83-06-036	275-25-030	AMD	83-03-011
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315-11-020	NEW	83-03-034	356-15-130	AMD-P	83-04-035	388-28-482	AMD	83-04-033
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315-11-030	NEW	83-03-034	356-26-020	AMD-C	83-07-036	388-28-484	AMD	83-04-033
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315-11-062	NEW-P	83-05-053	360-16-300	NEW-P	83-06-074	388-37-050	AMD-P	83-05-002
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315-12-040	NEW-C	83-05-028	365-55-020	REP	83-06-066	388-44-025	NEW	83-05-046
315-12-050	NEW-C	83-05-028	365-55-030	REP	83-06-066	388-44-035	AMD	83-05-046
315-12-060	NEW-C	83-05-028	365-55-040	REP	83-06-066	388-44-110	AMD	83-05-046
315-12-070	NEW-C	83-05-028	365-55-050	REP	83-06-066	388-44-115	AMD	83-05-046
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315-12-130	NEW-C	83-05-028	383-06-010	NEW-E	83-06-055	388-54-615	AMD-P	83-04-043
315-12-140	NEW-C	83-05-028	383-06-020	NEW-P	83-06-053	388-54-630	AMD-E	83-04-042
315-12-150	NEW-C	83-05-028	383-06-020	NEW-E	83-06-055	388-54-630	AMD-P	83-04-043
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332-24-065	REP-P	83-07-068	383-06-060	NEW-P	83-06-053	388-54-655	AMD-E	83-04-042
332-24-070	AMD-P	83-07-068	383-06-060	NEW-E	83-06-055	388-54-655	AMD-P	83-04-043
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332-24-090	AMD-E	83-07-021	383-06-070	NEW-E	83-06-055	388-54-665	AMD-E	83-04-042
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332-24-250	REP-P	83-07-068	383-06-090	NEW-P	83-06-053	388-54-670	AMD-E	83-04-042
332-24-260	REP-P	83-07-068	383-06-090	NEW-E	83-06-055	388-54-670	AMD-P	83-04-043
332-24-270	REP-P	83-07-068	383-06-100	NEW-P	83-06-053	388-54-675	AMD-E	83-04-042
332-24-280	REP-P	83-07-068	383-06-100	NEW-E	83-06-055	388-54-675	AMD-P	83-04-043
332-24-290	REP-P	83-07-068	383-06-110	NEW-P	83-06-053	388-54-680	AMD-P	83-07-010
332-24-300	REP-P	83-07-068	383-06-110	NEW-E	83-06-055	388-54-687	AMD-E	83-04-042
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332-44-110	NEW-E	83-03-029	383-06-130	NEW-P	83-06-053	388-54-695	AMD-P	83-04-043
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332-100-040	AMD-E	83-07-038	383-06-140	NEW-P	83-06-053	388-54-715	AMD-P	83-04-043
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352-12-030	REP-W	83-02-058	388-15-600	NEW-E	83-05-043	388-54-740	AMD-E	83-04-042
352-12-040	REP-W	83-02-058	388-15-610	NEW-P	83-05-042	388-54-740	AMD-P	83-04-043
352-12-050	REP-W	83-02-058	388-15-610	NEW-E	83-05-043	388-54-750	AMD-E	83-04-042
352-32-030	AMD-P	83-04-073	388-15-620	NEW-P	83-05-042	388-54-750	AMD-P	83-04-043
352-32-037	AMD-P	83-04-073	388-15-620	NEW-E	83-05-043	388-54-760	AMD-E	83-04-042
352-32-045	AMD-P	83-04-073	388-15-630	NEW-P	83-05-042	388-54-760	AMD-P	83-04-043
352-32-160	REP-C	83-06-004	388-15-630	NEW-E	83-05-043	388-54-780	AMD-E	83-04-042
352-32-165	NEW-C	83-06-004	388-28-005	AMD	83-04-033	388-54-780	AMD-P	83-04-043
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