

## WSR 09-21-029

## EXPEDITED RULES

## DEPARTMENT OF REVENUE

[Filed October 13, 2009, 10:01 a.m.]

Title of Rule and Other Identifying Information:  
Amending WAC 458-30-590 Rate of inflation—Publica-  
tion—Interest rate—Calculation.

## NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Kim M. Qually, Department of Revenue, P.O. box 47467, Olympia, WA 98504-7467, fax (360) 664-0693, e-mail kimq@dor.wa.gov, AND RECEIVED BY December 21, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this rule is to provide information about the rate of inflation that is used by county officials to calculate interest on deferred special benefit assessments when farm and agricultural or timber land is removed or withdrawn from classification under chapter 84.34 RCW, the open space program.

Special benefit assessments for certain local improvements to farm and agricultural or timber land classified under chapter 84.34 RCW may be deferred by the land owner. If a land owner has chosen to defer these assessments, when the land is subsequently removed or withdrawn from classification the deferred special benefit assessments become due and payable with interest. WAC 458-30-590 provides the rate of inflation used in calculating the interest that is added to the deferred amount of special benefit assessments.

Reasons Supporting Proposal: RCW 84.34.310(6) authorizes the department to determine the rate of inflation and to publish this rate no later than January 1 each year for use in that assessment year.

Statutory Authority for Adoption: RCW 84.34.360.

Statute Being Implemented: RCW 84.34.310.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Kim M. Qually, 1025 Union Avenue S.E., Suite #400, Olympia, WA, (360) 570-6113; Implementation and Enforcement: Brad Flaherty, 1025 Union Avenue S.E., Suite #200, Olympia, WA, (360) 570-5860.

October 13, 2009

Alan R. Lynn  
Rules Coordinator

AMENDATORY SECTION (Amending WSR 08-24-115, filed 12/3/08, effective 1/3/09)

**WAC 458-30-590 Rate of inflation—Publication—Interest rate—Calculation.** (1) **Introduction.** This section sets forth the rates of inflation discussed in WAC 458-30-550. It also explains the department of revenue's obligation to annually publish a rate of inflation and the manner in which this rate is determined.

(2) **General duty of department—Basis for inflation rate.** Each year the department determines and publishes a rule establishing an annual rate of inflation. This rate of inflation is used in computing the interest that is assessed when farm and agricultural or timber land, which are exempt from special benefit assessments, is withdrawn or removed from current use classification.

(a) The rate of inflation is based upon the implicit price deflator for personal consumption expenditures calculated by the United States Department of Commerce. This rate is used to calculate the rate of interest collected on exempt special benefit assessments.

(b) The rate is published by December 31st of each year and applies to all withdrawals or removals from farm and agricultural or timber land classification that occur the following year.

(3) **Assessment of rate of interest.** An owner of classified farm and agricultural or timber land is liable for interest on the exempt special benefit assessment. Interest accrues from the date the local improvement district is created until the land is withdrawn or removed from classification. Interest accrues and is assessed in accordance with WAC 458-30-550.

(a) Interest is assessed only for the time (years and months) the land remains classified under RCW 84.34.020 (2) or (3).

(b) If the classified land is exempt from the special benefit assessment for more than one year, the annual inflation rates are used to calculate an average rate of interest. This average is determined by adding the inflation rate for each year the classified land was exempt from the special benefit assessment after the local improvement district was created. The sum of the inflation rates is then divided by the number of years involved to determine the applicable rate of interest.

(c) Example. A local improvement district for a domestic water supply system was created in January 1990 and the owner used the statutory exemption provided in RCW 84.34.320. On July 1, 1997, the land was removed from the farm and agricultural classification. An average interest rate was calculated using the inflation rates for 1990 through 1997. The owner was then notified of the amount of previously exempt special benefit assessment, plus the average interest rate.

(4) **Rates of inflation.** The rates of inflation used to calculate the interest as required by WAC 458-30-550 are as follows:

YEAR	PERCENT	YEAR	PERCENT
1976	5.6	1977	6.5
1978	7.6	1979	11.3
1980	13.5	1981	10.3
1982	6.2	1983	3.2
1984	4.3	1985	3.5
1986	1.9	1987	3.7
1988	4.1	1989	4.8
1990	5.4	1991	4.2
1992	3.3	1993	2.7
1994	2.2	1995	2.3
1996	2.2	1997	2.1
1998	0.85	1999	1.42
2000	2.61	2001	1.89
2002	1.16	2003	1.84
2004	2.39	2005	2.54
2006	3.42	2007	2.08
2008	4.527	<u>2009</u>	<u>-0.85 (negative)</u>

**WSR 09-21-030**  
**EXPEDITED RULES**  
**DEPARTMENT OF REVENUE**

[Filed October 13, 2009, 10:03 a.m.]

Title of Rule and Other Identifying Information:  
 Amending WAC 458-30-262 Agricultural land valuation—  
 Interest rate—Property tax component.

**NOTICE**

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Kim M. Qually, Department of Revenue, P.O. Box 47467, Olympia, WA 98504-7467, fax (360) 664-0693, e-mail kimq@dor.wa.gov, AND RECEIVED BY December 21, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this rule is to provide county assessors with the rate of interest and property tax component used in valuing farm and agricultural land classified under chapter 84.34 RCW (the open space program) during assessment year 2010.

The rule is being amended to update the interest rate and property tax component used to value farm and agricultural land classified under chapter 84.34 RCW. The amendments provide information that local taxing officials will use when valuing classified farm and agricultural land during assessment year 2010.

Reasons Supporting Proposal: RCW 84.34.065 requires the department to annually determine a rate of interest and property tax component. This information is to be set forth in a rule that is to be published in the state register no later than January 1st each year for use in that assessment year.

Statutory Authority for Adoption: RCW 84.34.065 and 84.34.141.

Statute Being Implemented: RCW 84.34.065.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Kim M. Qually, 1025 Union Avenue S.E., Suite #400, Olympia, WA, (360) 570-6113; Implementation and Enforcement: Brad Flaherty, 1025 Union Avenue S.E., Suite #200, Olympia, WA, (360) 570-5860.

October 13, 2009

Alan R. Lynn

Rules Coordinator

**AMENDATORY SECTION** (Amending WSR 08-24-093, filed 12/2/08, effective 1/2/09)

**WAC 458-30-262 Agricultural land valuation—Interest rate—Property tax component.** For assessment year 2009, the interest rate and the property tax component that are to be used to value classified farm and agricultural lands are as follows:

- (1) The interest rate is (~~(7.69)~~) 7.53 percent; and
- (2) The property tax component for each county is:

COUNTY	PERCENT	COUNTY	PERCENT
Adams	<del>((+29))</del> <u>1.22</u>	Lewis	<del>((0.96))</del> <u>0.90</u>
Asotin	1.25	Lincoln	<del>((+18))</del> <u>1.15</u>
Benton	<del>((+20))</del> <u>1.15</u>	Mason	<del>((0.99))</del> <u>0.90</u>
Chelan	<del>((+10))</del> <u>0.95</u>	Okanogan	<del>((+04))</del> <u>0.94</u>
Clallam	<del>((0.82))</del> <u>0.83</u>	Pacific	<del>((+20))</del> <u>1.14</u>
Clark	<del>((0.98))</del> <u>1.01</u>	Pend Oreille	<del>((+01))</del> <u>0.86</u>
Columbia	<del>((+13))</del> <u>1.09</u>	Pierce	<del>((+08))</del> <u>1.09</u>
Cowlitz	<del>((+09))</del> <u>1.03</u>	San Juan	<del>((0.55))</del> <u>0.50</u>
Douglas	<del>((+13))</del> <u>0.95</u>	Skagit	0.90
Ferry	<del>((0.90))</del> <u>0.89</u>	Skamania	<del>((0.84))</del> <u>0.79</u>
Franklin	<del>((+38))</del> <u>1.34</u>	Snohomish	<del>((0.89))</del> <u>0.91</u>
Garfield	<del>((+10))</del> <u>1.12</u>	Spokane	1.13
Grant	<del>((+31))</del> <u>1.22</u>	Stevens	<del>((0.99))</del> <u>0.94</u>
Grays Harbor	<del>((+14))</del> <u>1.08</u>	Thurston	<del>((0.98))</del> <u>0.99</u>
Island	<del>((0.68))</del> <u>0.69</u>	Wahkiakum	<del>((0.85))</del> <u>0.79</u>
Jefferson	<del>((0.82))</del> <u>0.79</u>	Walla Walla	<del>((+26))</del> <u>1.14</u>
King	<del>((0.94))</del> <u>0.88</u>	Whatcom	<del>((0.99))</del> <u>0.94</u>
Kitsap	<del>((0.88))</del> <u>0.90</u>	Whitman	<del>((+36))</del> <u>1.27</u>
Kittitas	<del>((0.84))</del> <u>0.73</u>	Yakima	<del>((+15))</del> <u>1.12</u>
Klickitat	<del>((+00))</del> <u>0.84</u>		

**WSR 09-21-054**  
**EXPEDITED RULES**  
**DEPARTMENT OF REVENUE**

[Filed October 14, 2009, 3:08 p.m.]

Title of Rule and Other Identifying Information: WAC 458-20-247 Trade-ins, selling price, sellers' tax measures, the statutory definitions of "selling price" (RCW 82.08.010) and "value of article used" (RCW 82.12.010) exclude "separately stated trade-in property of like kind" for purposes of the retail sales and use taxes. WAC 458-20-247 (Rule 247) explains how and when this exclusion applies, and the record-keeping requirements needed to document the transactions.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Gayle Carlson, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, fax (360) 586-0127, e-mail GayleC@dor.wa.gov, AND RECEIVED BY December 21, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department is proposing to amend Rule 247 to:

- Update language in the rule to more closely follow the current statutory definitions of "selling price" and "value of article used"; and
- Update citations to other statutes and rules; Editing changes are also proposed for clarity purposes.

Copies of draft rules are available for viewing and printing on our web site at <http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>.

Reasons Supporting Proposal: To update the rule to recognize current statutory language.

Statutory Authority for Adoption: RCW 82.32.300 and 82.01.060(2).

Statute Being Implemented: RCW 82.08.020 and 82.12.010, to the extent they apply to transactions where the buyer delivers property to the seller as consideration.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Gayle Carlson, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6126; Implementation: Alan R. Lynn, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6125; and Enforcement: Gilbert Brewer, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6147.

October 14, 2009

Alan R. Lynn

Rules Coordinator

AMENDATORY SECTION (Amending WSR 01-08-003, filed 3/21/01, effective 4/21/01)

**WAC 458-20-247 Trade-ins, selling price, sellers' tax measures.** (1) **Introduction.** This section explains the measure of tax when a trade-in is included in the sale of tangible personal property. It explains how and when the retail sales or use tax exclusions apply and the recordkeeping requirements needed to document the transactions.

The value of "trade-in property of like kind" is excluded from the definitions of "selling price" in RCW 82.08.010 and the definition of "value of the article used" in RCW 82.12.-010. ~~((This rule explains how and when the retail sales or use tax exclusions apply and the recordkeeping requirements needed to document the transactions. The retail sales and use tax exemptions provided for core deposits and credits by RCW 82.08.036 and 82.12.038 are discussed in WAC 458-20-250.))~~

Unless otherwise stated, "tax," "taxable," and "nontaxable," as used in this ~~((rule))~~ section, refer to retail sales or use tax only. The terms "trade-in," "traded in," and "property traded in" have their ordinary and common meaning. The terms refer to property applied, in whole or in part, toward the selling price of property of like kind. Readers are advised that the fact that sales and purchase transactions might be characterized as a "like kind" under Section 1031 of the Internal Revenue Code does not control for the purpose of the trade-in exclusion in RCW 82.08.010 and 82.12.010.

(a) Examples. This section contains examples which identify a number of facts and then state a conclusion. The examples should be used only as a general guide. The tax results of other situations must be determined after a review of all of the facts and circumstances.

(b) References to related sections. The department of revenue (department) has adopted other sections that readers may want to refer to.

(i) WAC 458-20-106 Casual or isolated sales—Business reorganizations;

(ii) WAC 458-20-178 Use tax;

(iii) WAC 458-20-208 Exemptions for wholesale sales of new motor vehicles between new car dealers and for accommodation sales;

(iv) WAC 458-20-211 Leases or rentals of tangible personal property, bailments; and

(v) WAC 458-20-272 Tire fee—Core deposits or credits.

(2) **General nature of the trade-in exclusion.** RCW 82.08.010 and 82.12.010 define the terms "selling price" and "value of the article used," in pertinent part, to mean the total amount of consideration, ((whether money)) except separately stated trade-in property of like kind, including cash, credit((s)), ((rights,)) or ((other)) tangible personal property ((except trade-in property of like kind)), expressed in terms of money paid or delivered by a buyer to a seller. As a result, the buyer of tangible personal property is entitled to reduce the measure of retail sales or use tax if ~~((#))~~:

• The buyer delivers the trade-in property to the seller((-#));

• The trade-in property is delivered as consideration for the purchase((-)); and ((#))

• The property traded in is "property of a like kind."

(a) The trade-in exclusion applies to all trade-in property of like kind delivered by a buyer to a seller as consideration for a purchase. Thus, if a buyer trades in two motor vehicles when purchasing one motor vehicle, the buyer is entitled to a reduction in the measure of retail sales tax based on the value of both trade-in vehicles.

(b) The trade-in exclusion is limited to retail sales and use taxes. There is no comparable exclusion for business and occupation (B&O) tax. (See definition of "gross proceeds of sales" in RCW 82.04.070 and of "value proceeding or accruing" in RCW 82.04.090.) Sales tax need not have been paid on the item being traded in to be eligible for the trade-in exclusion.

(3) **Buyer to deliver trade-in property to seller.** The buyer must deliver trade-in property to the "seller."

(a) RCW 82.08.010 defines "seller" as "every person . . . making sales at retail or retail sales to a buyer, purchaser, or consumer, whether as agent, broker, or principal." There is no requirement that the seller be the owner of the property being sold to the buyer. RCW 82.08.010 anticipates and includes situations where a "seller" is selling property that he or she does not actually own, such as in consignment sales transactions.

For example, Broker enters into a consignment sale contract with Susan Smith to sell her Boat A. John Doe contacts Broker expressing interest in purchasing Boat A, provided his Boat B is accepted as a trade-in on the purchase. John Doe executes a purchase agreement with Broker which specifically identifies both Boat A being purchased and the trade-in. Broker accepts delivery and ownership of Boat B and places Boat B into Broker's own inventory. In turn Broker arranges delivery of the craft purchased to John. The buyer (John) has delivered the trade-in property (Boat B) to the seller (Broker). There is no requirement that Broker purchase Boat A from Susan (thereby becoming the owner) prior to selling Boat A to John and accepting Boat B as trade-in property because, as a broker, Broker is a seller under RCW 82.08.010.

(b) The trade-in exclusion does not apply to transactions where a seller transfers tangible personal property in or out of its own inventory in exchange for other property it also owns.

(4) **Trade-in as consideration.** Property traded in must be consideration delivered by the buyer to the seller. The sales documents must identify the tangible personal property being purchased and the trade-in property being delivered to the seller. This does not require simultaneous transfers of the property being traded in and the property being purchased, but it does require that the delivery of the trade-in and the purchase be components of a single transaction. Sales documents, executed not later than the date the trade-in property is delivered to the seller, must identify the property purchased and the trade-in property as more fully explained in subsection ~~((7))~~ below.

~~The following examples identify a number of facts and then state conclusions with respect to the trade-in exclusion. These examples should be used only as a general guide. The tax results of other situations must be determined after a review of all the facts and circumstances))~~ (8) of this section.

### Examples:

(a) Jane Doe offers to purchase Sailboat A from Dealer, if Dealer accepts her Sailboat B as a trade-in on the purchase. Dealer declines to accept ownership of Jane's Sailboat B, but instead offers to sell Sailboat B on a consignment basis with the net proceeds to be applied toward the purchase if Sailboat B is sold within three months. Jane accepts and Sailboat B is sold within the three-month period, and the net proceeds are applied to Jane's purchase of Sailboat A.

Jane is not entitled to the trade-in exclusion. An agreement to sell property on consignment does not constitute consideration "paid or delivered by a buyer to a seller," even if the subsequent proceeds are applied to the purchase price.

(b) Sally Jones decides to upgrade from her existing motor home to a new, larger motor home. The salesperson at a local RV dealership explains that while the dealership does not currently have on hand a motor home meeting Sally's needs, it can order one for her from the manufacturer. The salesperson also explains that if Sally trades in her motor home at the time she enters into the purchase contract, the dealership will accept the motor home as a down payment toward the purchase of the new motor home. Sally signs the purchase contract, the dealership orders the new motor home, and Sally delivers her motor home to the RV ~~((dealers))~~ dealership (who accepts ownership ~~((thereof))~~ of the motor home). Sally's new motor home is delivered to her eight months later.

Sally is entitled to the trade-in exclusion because the motor home was delivered to the RV dealership as consideration paid toward her purchase of the new motor home.

(c) Mr. B and Coastal Brokers enter into a consignment sales agreement. Under the terms of this agreement, Coastal Brokers will sell Mr. B's sailboat on a consignment basis and at the time of sale place the proceeds due Mr. B into a trust account for use toward a possible purchase of a yacht by Mr. B. Mr. B's sailboat is sold and the proceeds due to Mr. B placed in the trust account. Mr. B subsequently purchases a yacht from Coastal Brokers, and the trust account proceeds are applied to the purchase price of the yacht.

Mr. B is not entitled to the trade-in exclusion. The delivery of Mr. B's sailboat to Coastal Brokers and Mr. B's purchase of the yacht are not components of a single transaction. In addition, Mr. B's delivery of his sailboat for consignment sale by Coastal Brokers does not constitute consideration "paid or delivered by a buyer to a seller," even if proceeds from the sale are applied to the purchase of the yacht.

(d) John Smith agrees to purchase Travel Trailer A from Dealer if Dealer accepts John's Travel Trailer B as a trade-in on the purchase. Dealer accepts ownership of Travel Trailer B at an agreed-upon value, on the condition that John pay Dealer a monthly fee to reimburse Dealer for financing costs associated with Travel Trailer B. This fee is to be paid for a period of four months or until Dealer sells Travel Trailer B, whichever is shorter. John has no further responsibility with respect to Travel Trailer B after this period.

John is entitled to the trade-in exclusion because he delivered Travel Trailer B to Dealer as consideration paid toward Travel Trailer A. The fees John paid to reimburse Dealer for financing costs associated with the trade-in property do not change the nature of the transaction, though for

the purposes of the trade-in exclusion they do reduce the originally agreed-upon value of the trade-in property.

(5) **Property of like kind.** The term "property of like kind" means articles of tangible personal property of the same generic classification. It refers to the class and kind of property, not to its grade or quality. The term includes all property within a general classification rather than within a specific category in the classification. Thus, as examples, it means furniture for furniture, motor vehicles for motor vehicles, licensed recreational land vehicles for licensed recreational land vehicles, appliances for appliances, auto parts for auto parts, and audio/video equipment for audio/video equipment. These general classifications are determined by the nature of the property and its function or use. It may be that some kinds of property fit within more than one general classification. For example, a motor home is both a motor vehicle and a licensed recreational land vehicle. Thus, for purposes of the trade-in exclusion, a motor home may be taken as a trade-in on a travel trailer, truck, camper, or a truck with camper attached, and vice versa. Similarly, a travel trailer may be taken as trade-in on a motor home even though a travel trailer is not a motor vehicle; both are licensed recreational land vehicles. Conversely, a utility trailer may not be taken as trade-in on a travel trailer because a utility trailer is neither a motor vehicle nor a licensed recreational land vehicle. Likewise a car may not be taken as trade-in on a camper and vice versa.

It is not required that a car be traded in exclusively on another car in order to get the trade-in reduction of the tax measure. It could, as well, be traded in as part payment for a truck, motorcycle, motor home, or any other qualifying motor vehicle. Similarly, a sofa for a recliner chair, a pistol for a rifle, a sailboat for a motorboat, or a gold chain for a wrist watch are the kinds of generic trade-in transfers which would qualify. The exclusion of the value of property traded in, however, does not include such things as a motorcycle for a boat, a diamond ring for a television set, a battery for lumber, computer hardware for computer software, or farm machinery (including tractors and self-propelled combines) for a car.

(6) **Value of property traded in.** The seller and buyer establish the value of property traded in. The parties may not overstate the value of the trade-in property in order to artificially lower the amount of retail sales or use tax due. Absent proof of a higher value, the property traded in must be determined by the fair market value of similar property of like quality, quantity, and age, sold or traded under comparable conditions.

(7) **Trade-in value exceeds selling price.** If the trade-in value exceeds the selling price of the item sold, the selling price of the item being purchased should be used as the trade-in value. For example, a Washington resident purchases a car with a value of ~~(\$5,000)~~ \$15,000 and trades in a car with a fair market value of ~~(\$7,000)~~ \$17,000. The net due to the purchaser is \$2,000. When the seller completes the excise tax return, he or she should report a trade-in value of ~~(\$5,000)~~ \$15,000 and not ~~(\$7,000)~~ \$17,000 because the trade-in value is capped at selling price of the item being purchased.

(8) **Recordkeeping.** RCW 82.32.070 requires every person liable for any tax to keep and preserve records from which tax liability can be determined. To substantiate a claim

for the trade-in exclusion, the sales agreement and/or invoice must identify both the property being purchased and the trade-in property. Such identification includes the model number, serial number, year of manufacture, and other information as appropriate. The sales agreement and/or invoice must also specify the selling price and the value of the trade-in property.

A copy of the sales agreement or invoice must be retained as a part of the seller's sales records. The following is an example of an invoice providing the necessary information regarding a sales transaction with trade-in:

Sold: <del>((2000))</del> <u>2009</u> Mountain Home 8.5 ft. Camper	
Model MH-20DT, Serial No. 200010	<del>\$(9,075))</del> <u>19,075</u>
Less "trade-in" - 1983 Meadowlark 8 ft. Camper	
Model No. ML883, Serial No. 0001	\$2,000
<u>Subtotal</u>	<u>\$17,075</u>
<u>Retail Sales Tax</u>	
<u>Total</u>	

(9) **Encumbered property traded in.** A buyer is entitled to full value for trade-in property, which is otherwise encumbered by a security interest or the subject of a conditional sale, or retail installment sales contract.

(10) **Casual or isolated sales.** The retail sales tax applies to all casual or isolated retail sales made by any person who is required to be registered and reporting tax to the state. The trade-in exclusion applies in the case of a casual or isolated sale, provided the statutory requirements are satisfied. The recordkeeping requirements explained in subsection ~~((7))~~ (8) of this section apply to casual or isolated sales.

Persons who are not engaged in business activity, e.g., private persons, are not required to be registered and are not required to collect sales tax on their casual or isolated sales. ~~See RCW 82.08.0251 and WAC 458-20-106 ((Casual or isolated sales—Business reorganizations))~~. The use of property acquired through casual sales is subject to use tax. See RCW ~~((82.12.0251))~~ 82.12.020 and WAC 458-20-178.

(11) **Trade-ins as sales.** RCW 82.04.040 defines the term "sale" in pertinent part to mean "any transfer of the ownership of, title to, or possession of property for a valuable consideration." When property is traded in, ownership in that property is transferred. As a result, under the law a buyer delivering trade-in property to a seller is making a sale of the trade-in property.

(a) If the buyer is not in the business of selling the type of property being traded in the buyer incurs no B&O tax liability. ~~((See WAC 458-20-106 ((on casual or isolated sales)).))~~

(b) On occasions where the buyer is in the business of selling the type of property being traded in, the buyer incurs a B&O tax liability.

For example, Don's Leasing purchases a new car from Tom the Dealer. This car will be part of ~~((Leasing's))~~ Don's inventory of cars that it rents to customers. ~~((Leasing))~~ Don delivers a used car out of its inventory to Tom the Dealer as a

part of the consideration paid for the new car. The trade-in of the used car by ~~((Leasing))~~ Don is considered a wholesale sale to ~~((Dealer))~~ Tom. This is not a casual or isolated sale because ~~((Leasing))~~ Don is in the business of selling cars in the form of rentals.

(c) In most cases, a buyer delivers trade-in property to a seller who is in the business of reselling trade-in property (e.g., a buyer trading in an automobile to a new car dealer). The buyer in these cases has no responsibility to collect retail sales tax.

(12) **Retail services.** The exclusion of the value of property traded in from the selling price tax measure applies only to sales involving tangible personal property traded in for tangible personal property sold. It does not apply to any transactions involving services that have been statutorily included as "sales at retail." ~~((+))~~ See RCW 82.04.050 ~~((+))~~. For example, a construction contractor may not accept part payment in tangible personal property to thereby reduce the sales tax measure of the construction contract selling price. Similarly, a seller of tangible personal property may not accept retail services as part payment to thereby reduce the selling price tax measure. Such transfers neither qualify as trade-in transfers of tangible property nor "in-kind" transfers.

(13) **Trade-in for rental property.** Under RCW 82.04.-050, rentals or leases of tangible personal property are "retail sales." The "selling price" is also the measure of tax for such rentals and leases. Where tangible personal property is traded in as part payment for the rental or lease of property of like kind (e.g., a used computer against the rental of a new one), the sales tax will apply to all payments after the value of the property traded in has been depleted or consumed and the lessor of the property actually begins making charges for the lease or rental of tangible personal property. Refer to WAC 458-20-211 ~~((Leases or rentals of tangible personal property, bailments))~~ for more information regarding the tax-reporting responsibilities with respect to lease or rental transactions.

A lessee must first purchase leased property before trading it in toward the purchase/lease of other property to be entitled to the trade-in exclusion. A buyer cannot satisfy the statutory requirement that the trade-in property be delivered to the seller as a part of the consideration for the purchased property if the buyer does not have ownership of and the right to sell the property being traded in. For example, Jane Doe leases Auto A from Leasing Company. Jane decides to lease a newer Auto B from Leasing Company. Jane exercises her option to purchase Auto A, and then delivers Auto A as a trade-in towards the lease of Auto B. Jane is entitled to the trade-in exclusion. By delivering her ownership of Auto A to Leasing Company, Jane has satisfied the statutory requirement that she as the buyer deliver trade-in property to the seller as a part of the consideration paid for Auto B.

(14) **Real property transfers.** Because the trade-in exclusion is limited to tangible personal property, the trade-in exclusion does not apply to sales of real property or transactions where real property is traded in for tangible personal property.

(15) **Use tax.** RCW 82.12.010 defines the measure of the use tax as the "value of the article used." As explained in subsection (2) of this ~~((rule))~~ section, the statutory definition

excludes "trade-in property of ~~((like-kind))~~ like kind." Therefore, the measure of the use tax for tangible personal property upon which no retail sales tax has been paid (e.g., if it were purchased in another state) is the same as the measure of the retail sales tax. In such cases the value of the property traded in should be excluded from the use tax measure.

The consumer-user, or any seller who has a duty to collect this state's use tax, must retain the sales records reflecting property "traded in," as explained in subsection ~~((7))~~ (8) of this ~~((rule))~~ section.

## WSR 09-21-089

### EXPEDITED RULES

### GRAIN COMMISSION

[Filed October 20, 2009, 7:32 a.m.]

Title of Rule and Other Identifying Information: WAC 16-531-010 Rules for implementation of promotional hosting by the Washington grain commission.

#### NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Tom Mick, Washington Grain Commission, 2702 West Sunset Boulevard, Suite A, Spokane, WA 99224-1112, AND RECEIVED BY December 22, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Implements rules that govern promotional hosting expenditures by the newly-created Washington grain commission.

Reasons Supporting Proposal: SHB 1254, chapter 33, Laws of 2009, replaced the wheat commission and barley commission with the Washington grain commission. Both the wheat and barley commissions had rules regarding promotional hosting (per RCW 15.04.200). Without any material change, this proposal adopts for the grain commission the promotional hosting rules that were in effect for the wheat and barley commissions.

Statutory Authority for Adoption: SHB 1254, section 14 (1)(x), chapter 33, Laws of 2009, RCW 15.04.200.

Statute Being Implemented: RCW 15.04.200.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Washington grain commission, governmental.

Name of Agency Personnel Responsible for Drafting: Kelly Frost, P.O. Box 42560, Olympia, WA 98504-2560, (360) 902-1802; Implementation and Enforcement: Thomas

Mick, 2702 West Sunset Boulevard, Suite A, Spokane, WA 99224, (509) 456-2481.

October 20, 2009  
Thomas Mick  
Chief Executive Officer

### Chapter 16-531 WAC

## WASHINGTON GRAIN COMMISSION

### NEW SECTION

**WAC 16-531-010 Rules for implementation of promotional hosting by the Washington grain commission.** RCW 15.04.200 provides that agricultural commodity commissions shall adopt rules governing promotional hosting expenditures by agricultural commodity commission employees, agents, or commissioners. The rules governing promotional hosting expenditures for the Washington grain commission shall be as follows:

(1) Budget approval. Commission expenditures for agricultural development or trade promotion and promotional hosting shall be pursuant to specific budget items as approved by the commission at annual public hearings on the commission budget.

(2) Officials and agents authorized to make expenditures. The following officials and agents are authorized to make expenditures for agricultural development or trade promotion and promotional hosting in accordance with the provisions of these rules.

- (a) Commissioners;
- (b) Chief executive officer;
- (c) Vice-president;
- (d) Program director;
- (e) Director of communications.

Individual commissioners shall make promotional hosting expenditures, or seek reimbursements for those expenditures, only in those instances where the expenditures have been approved by the commission.

(3) Payment and reimbursement. All payments and reimbursements shall be identified and supported by vouchers to which receipts are attached. Voucher forms will be supplied by the commission, and shall require the following information:

- (a) Name and position (if appropriate) of each person hosted;
- (b) General purpose of the hosting;
- (c) Date of hosting;
- (d) Location of the hosting;
- (e) To whom payment was or will be made;
- (f) Signature of person seeking payment or reimbursement.

(4) The chair of the commission, chief executive officer, and/or treasurer are authorized to approve direct payment or reimbursements submitted in accordance with these rules: Provided, That the chair, chief executive officer and treasurer are not authorized to approve their own vouchers.

(5) The following persons may be hosted when it is reasonably believed such hosting will cultivate trade relations and promote sales of wheat or barley/malting barley or pro-

cessed wheat or barley products: Provided, That such hosting shall not violate federal or state conflict of interest laws:

- (a) Individuals from private business, associations, commissions, and accompanying interpreter(s);
- (b) Foreign government officials and accompanying interpreter(s);

(c) Federal and state officials: Provided, That lodging, meals, and transportation will not be provided when such officials may obtain full reimbursement for these expenses from their government employer;

(d) The general public, at meetings and gatherings open to the general public;

(e) Commissioners and employees of the commission when their attendance at meetings, meals, and gatherings at which the persons described in (a) through (d) of this subsection are being hosted, will cultivate trade relations and promote sales of wheat or barley/malting barley or processed wheat or barley products;

(f) Spouses of the persons listed in (a), (b), (c), and (e) of this subsection when attendance of such spouse is customary and expected or will serve to cultivate trade relations, or promote the sale of wheat or barley/malting barley or processed wheat or barley products.

### WSR 09-21-090

#### EXPEDITED RULES

### DEPARTMENT OF TRANSPORTATION

[Filed October 20, 2009, 8:10 a.m.]

Title of Rule and Other Identifying Information: WAC 468-22-060 Procedures for obtaining financial assistance, this WAC is to specify to the counties subject to RCW 47.56.720 and 47.56.725, what the procedures are that they are required to follow to obtain financial assistance for their county ferry operations from the department of transportation (WSDOT).

#### NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Scott Sanders, Washington State Department of Transportation, P.O. Box 47390, Olympia, WA 98504-7390, AND RECEIVED BY December 21, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: This change is to align the WAC with an administrative change we are coordinating with the four counties that run county ferry operations, Pierce, Skagit, Whatcom and Wahkiakum, and the county road administration board (CRAB).

Reasons Supporting Proposal: The reasons supporting this proposed change are to simplify and better coordinate the

reporting of information on their transportation systems for the counties, CRAB and WSDOT; to allow us to use historical accounting information as the basis for processing the distribution of funds to support the county ferry operations as directed in RCW 47.56.720 and 46.56.725 [47.56.725]; and to take advantage of the routine single audit audits of the counties' financial reports and the assurance provided by those routine audits performed by the state auditor's office. Basing our distribution of the annual operating subsidy on historical information would be in lieu of using projections based on the June revenue forecast and results of county operations that have been restated to coincide with the state fiscal year. The distribution itself would still be dependent on the state fiscal and appropriation cycle and no change would be required as far as that part of the process is concerned.

Statutory Authority for Adoption: RCW 34.05.353 (1)(a) and (e).

Statute Being Implemented: RCW 47.56.720 and 47.56.725.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Scott Sanders, highway and local programs division, Washington state department of transportation, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation and Enforcement: Scott Sanders, WSDOT Headquarters, Olympia, (360) 705-7373.

October 20, 2009

Stephen T. Reinmuth  
Chief of Staff

AMENDATORY SECTION (Amending Order 122, filed 9/19/90, effective 10/20/90)

**WAC 468-22-060 Procedures for obtaining financial assistance.** To obtain financial assistance for a ferry or ferry system under RCW 47.56.720 or 47.56.725, a county and the department shall comply with the following procedures:

(1) Before receiving financial assistance, a county shall sign an agreement with the department, the form of which shall be agreed upon between the department, and the county.

(2) County requests for reimbursement and department payments to counties shall be made in the manner specified in the agreement for financial assistance.

(3) No later than ~~((September))~~ April 1 of each year, a county shall provide to the department, on a form prescribed by the department, a complete accounting of that county ferry's toll revenues and operation and maintenance expenditures for the previous ~~((state))~~ county fiscal year.

## WSR 09-21-112

### EXPEDITED RULES

#### DEPARTMENT OF AGRICULTURE

[Filed October 21, 2009, 11:45 a.m.]

Title of Rule and Other Identifying Information: WAC 16-302-385 Grass seed standards for certification.

## NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Victor Shaul, Washington State Department of Agriculture, 21 North 1st Avenue, Yakima, WA 98902, fax (509) 249-6950, e-mail vshaul@agr.wa.gov, AND RECEIVED BY December 22, 2009.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this proposal is to use the expedited rule-making process to reformat the grass seed standards into a chart format and to add a missing footnote. The current version is not lined up correctly.

Reasons Supporting Proposal: The current version is not lined up correctly. This rule-making proposal corrects formatting issues.

Statutory Authority for Adoption: Chapters 15.49 and 34.05 RCW.

Statute Being Implemented: RCW 15.49.310 and 15.49.370(3).

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Washington state department of agriculture, governmental.

Name of Agency Personnel Responsible for Drafting and Implementation: Victor Shaul, Operations Manager, Yakima, (509) 249-6950; and Enforcement: Fawad Shah, Program Manager, Yakima, (509) 249-6959.

October 21, 2009

Kenneth R. Harden  
Assistant Director

AMENDATORY SECTION (Amending WSR 06-15-139, filed 7/19/06, effective 8/19/06)

**WAC 16-302-385 Grass seed standards for certification.** The seed standards for grass shall be as follows:



((SEED STANDARDS

CROP AND TYPE OF REPRODUCTION AS PER WAC 16-202-330	MINIMUM % GERM (d)(n)		MINIMUM % PURE		MAXIMUM % INERT		MAXIMUM % WEEDS (b)		MAXIMUM % OTHER CROPS		MAXIMUM SEEDS OF OTHER CROP GRASS SPECIES		
	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. REG. (i)	CERT. (i)	FNDT. SEEDS/LB.	REG. SEEDS/LB.	CERT. %
BLUEGRASS													
-Big (A)	70	70	90	90	10	10	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
-Canby (A)	70	70	90	90	10	10	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
-Kentucky (A)	80	80	97	97	3	3	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
-Canada, Upland (A)	80	80	96	92	4	8	.05	.3	.1	.5	45 /lb.	907 /lb.	.25
BROMEGRASS													
-Smooth & Meadow (C)(C)	80	85	95	95	5	5	.05	.3 (e)	.1	.5	9 /lb.	91 /lb.	.25
-Mountain & Sweet	85	85	95	95	5	5	.3	.3 (e)	.1	1.0	9 /lb.	91 /lb.	.25
DEERTONGUE (C)	50	50	97	95	3	5	.50	.5 (e)	1.0	1.0	1%		
FESCUE													
-Tall & Meadow (C)	80	85	95	97	5	3	.03	.3 (e)	.1	.5	18 /lb.	91 /lb.	.25
-Blue, Hard & Sheep (m) (C)	80	85	95	97	5	3	.03	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
-Turf Type (o)													
-Reclamation/Range Type (C)	80	85	95	92	5	8	.03	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
-Chewings Red, Idaho and other Fescue	80	90	95	97	5	3	.03	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
ORCHARDGRASS (C)	80	85	85	90	15	10	.03	.3 (e)	.1	.5	27 /lb.	91 /lb.	.25
		80 for	penlate	& latar									
RYEGRASS	85	90 (l)	96 (k)	97 (k)	4	3	.1	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
-Pennfine (C)	80	85	96 (k)	97 (k)	4	3	.1	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
TIMOTHY	80	85	97	97	3	3	.1	.3	.1	.5	9 /lb.	45 /lb.	.25
WHEATGRASS (n)													
-Beardless (C)	80	85	90	90	10	10	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
-Bluebunch (C)(C)	80	85	90	90	10	10	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
-Intermediate, Tall	80	85	95	95	5	5	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
-Pubescent	80	85	95	95	5	5	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
-Western, R/S													
-Streambank, Thickspike (S)	80	85	90	90	10	10	.1	.3 (e)	.1 (e)	.5 (e)(p)	9 /lb.	45 /lb.	.25(p)
-Slender (C)	80	85	90	95	10	5	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
-Crested & Siberian	80	85	90	95	10	5	.1	.3 (e)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
INDIAN													
RICEGRASS (S)	80 (j)	80 (j)	95	90	5	10	.3	.5	.5	1.0	9 /lb.	45 /lb.	.25
PUCCINELLIA (n)													
-distans (C)	80	80	90	95	5	5	.3	.5	.5	1.0	45 /lb.	454 /lb.	.25
WILD RYE (n) (C)	80	80	90	90	10	10	.1	.3 (e)	.1	.5	9 /lb.	45 /lb.	.25
BENTGRASS (C)	85	85	98	98	2	2	.3	.4 (f)(g)	.2	.6 (h)			
REDTOP (C)	80	80	92	92	8	8	.3	.5 (f)	.5	.2			
Ann.													
CANARYGRASS (C)	85	85	99	99	1	1	.1	.3	1/lb.	3/lb.			-))
GREEN (n) (C)	80	80	80	80	20	20	.1	.3 (e)	.1	.5	-	-	
NEEDLEGRASS													
SWITCHGRASS (C)	60	60	90	90	10	10	.5	1.5	.1	.25			

SEED STANDARDS

CROP AND TYPE OF REPRODUCTION AS PER WAC 16-302-330	MINIMUM % GERM (d)(n)		MINIMUM % PURE		MAXIMUM % INERT		MAXIMUM % WEEDS (b)		MAXIMUM % OTHER CROPS		MAXIMUM SEEDS OF OTHER CROP GRASS SPECIES			
	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. REG.	CERT.	FNDT. (i) REG. (i)	CERT. (a)	FNDT. SEEDS/LB.	REG. SEEDS/LB.	CERT. %	
BLUEGRASS														
Big	(A)	70	70	90	90	10	10	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
Canby	(A)	70	70	90	90	10	10	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
Kentucky	(A)	80	80	97	97	3	3	.05	.3	.1	.5	45 /lb.	454 /lb.	.25
Canada, Upland	(A)	80	80	96	92	4	8	.05	.3	.1	.5	45 /lb.	907 /lb.	.25
BROMEGRASS														
Smooth & Meadow	(C)	80	85	95	95	5	5	.05	.3 (c)	.1	.5	9 /lb.	91 /lb.	.25
Mountain & Sweet	(C)	85	85	95	95	5	5	.3	.3 (c)	.1	1.0	9 /lb.	91 /lb.	.25
DEERTONGUE	(C)	50	50	97	95	3	5	.50	.5 (c)	1.0	1.0	1%		
FESCUE														
Tall & Meadow	(C)	80	85	95	97	5	3	.03	.3(c)	.1	.5	18 /lb.	91 /lb.	.25
Blue, Hard & Sheep (m)														
Turf Type (o)	(C)	80	85	95	97	5	3	.03	.3 (c)	.1	.5	9 /lb.	45 /lb.	.25
Reclamation/Range Type (o)		80	85	95	92	5	8	.03	.3 (c)	.1	.5	9 /lb.	45 /lb.	.25
Chewings Red, Idaho and other Fescue	(C)	80	90	95	97	5	3	.03	.3(c)	.1	.5	9 /lb.	45 /lb.	.25
ORCHARDGRASS	(C)	80	85	85	90	15	10	.03	.3 (c)	.1	.5	27 /lb.	91/lb.	.25
			80 for penlate & latar											
RYEGRASS	(C)	85	90 (l)	96 (k)	97 (k)	4	3	.1	.3 (c)	.1	.5	9 /lb.	45 /lb.	.25
Pennfine		80	85	96 (k)	97 (k)	4	3	.1	.3 (c)	.1	.5	9 /lb.	45 /lb.	.25
TIMOTHY		80	85	97	97	3	3	.1	.3	.1	.5	9 /lb.	45 /lb.	.25
WHEATGRASS (n)														
Beardless	(C)	80	85	90	90	10	10	.1	.3(c)	.1(e)	.5(e)	9 /lb.	45 /lb.	.25
Bluebunch	(C)	80	85	90	90	10	10	.1	.3(c)	.1(e)	.5(e)	9 /lb.	45 /lb.	.25
Intermediate, Tall Pubescent	(C)	80	85	95	95	5	5	.1	.3(c)	.1(e)	.5(e)	9 /lb.	45 /lb.	.25
Western, R/S, Streambank, Thickspike	(C)	80	85	95	95	5	5	.1	.3 (c)	.1 (e)	.5 (e)	9 /lb.	45 /lb.	.25
Slender Crested & Siberian	(S)	80	85	90	90	10	10	.1	.3(c)	.1(e)	.5(e)(p)	9 /lb.	45 /lb.	.25(p)
	(C)	80	85	90	95	10	5	.1	.3(c)	.1(e)	.5(e)	9 /lb.	45 /lb.	.25
INDIAN RICEGRASS	(S)	80 (j)	80 (j)	95	90	5	10	.3	.5	.5	1.0	9 /lb.	45 /lb.	.25
PUCCINELLIA (n) distans	(C)	80	80	90	95	5	5	.3	.5	.5	1.0	45 /lb.	454 /lb.	.25
WILD RYE (n)	(C)	80	80	90	90	10	10	.1	.3 (c)	.1	.5	9 /lb.	45 /lb.	.25
BENTGRASS	(C)	85	85	98	98	2	2	.3	.4 (f) (g)	.2	.6 (h)			
REDTOP	(C)	80	80	92	92	8	8	.3	.5 (f)	.5	.2			
Ann. CANARYGRASS GREEN (n)	(C)	85	85	99	99	1	1	.1	.3	1/lb.	3/lb.			
NEEDLEGRASS	(C)	80	80	80	80	20	20	.1	.3 (c)	.1	.5	-	-	-
SWITCHGRASS	(C)	60	60	90	90	10	10	.5	1.5	.1	.25			

The following (a) - ((Ⓢ)) (p) are notes to the above table.

- (a) Not to exceed .25% other grass species for blue tag seed.
- (b) Grass seed must not contain more than 45/lb. for registered seed 91/lb. for certified seed, singly or collectively, of objectionable weed seeds. (See (f) of this subsection for certified bentgrass and redtop exemption.) Grass seed shall be free of the seed of prohibited noxious weeds.
- (c) A tolerance of 0.5% may be allowed for samples containing weedy bromus spp provided the total of all other weed seeds does not exceed 0.3%.
- (d) A standard tetrazolium (two hundred seed) test may be used in lieu of germination test. NOTE: State and federal seed laws require seed be labeled on a germination test.

- (e) A tolerance of 0.8% may be allowed in registered and certified wheatgrass containing small grain seed provided the total of all other crop seed does not exceed 0.1% for registered class and 0.5% for certified class.
- (f) Certified seed must not contain over 907 seeds per pound, singly or collectively, of the following weeds: Plantago spp., Big Mouse-ear Chickweed, Yarrow, Spotted Cat's Ear, and Dandelion.
- (g) A maximum of .50% weed seed may be allowed in certified bentgrass containing silver hairgrass provided the total of all other weed seed does not exceed .40%.
- (h) 1.50% other fine bentgrasses and .50% redtop may be allowed in certified bentgrass containing a minimum of 98.00% total bentgrass.
- (i) A crop exam is required for all registered and foundation class grass seeds.
- (j) Or 70% by Tz test.
- (k) Maximum other ryegrass allowed as determined by fluorescence test: Foundation 0.1%, registered 1%, certified 2% for annual and 3% for perennial containing a minimum of 97% total ryegrass. Acceptable fluorescence levels for specific varieties available upon request.
- (l) 85% minimum germination allowed on ryegrass varieties as designated by the breeder or variety owner. See list maintained by the seed program.
- (m) An ammonia test is required on hard, blue and sheep fescue to determine presence of other Fescue sp. Other fine-leaved fescue found in the ammonia test will be included with other crop not other grass species.
- (n) Total viability as allowed in WAC 16-302-170 can be substituted for germination percentage.
- (o) Turf type fescues 97% pure seed. Range/reclamation types 92% pure seed. Varietal designation of turf or range/reclamation types are to be made by the breeder or variety owner. If no designation is made, the variety will be considered a turf type.
- (p) 10% slender wheatgrass is allowed in the certified class of Critana, provided that the total of all other grass spp. does not exceed .25% and total other crop, including all other grass spp. does not exceed .50%.