



Washington State Legislature

November 18, 2019

Director Vikki Smith
Washington State Department of Revenue
P.O. Box 47478
Olympia, WA 98504

Re: Rule 211 Interim Guidance

Dear Director Smith,

We, the undersigned, are writing to express our opposition with the current Interim Guidance promulgated by the Department of Revenue (DOR) regarding WAC 458-20-211. Our understanding is that this guidance was completely developed internally with no external input whatsoever.

While we understand that the proposed rule and interim guidance was put forward to correct a lack of internal action from many years ago, it does not negate the significant impacts that are now occurring nor does it alleviate DOR's responsibility to conduct such activity with stakeholders in an open, and transparent manner, seeking input from the same. Further, it does not negate the fact that for decades Rule 211 has been the accepted policy and guidance that concrete pumpers and the construction industry as a whole have, in good faith, abided by.

With the stroke of a pen, DOR has managed to create chaos, disadvantage hard-working, small businesses who provide needed services in the construction industry and sanction double-taxation. It makes no sense for DOR to issue such guidance when your agency is moving forward with formal rulemaking on the same. It is incredibly troublesome that DOR chose to change long-standing policy in such a secretive, non-inclusive manner.

At this point, we request you rescind the October 1, 2019 guidance that has been in effect and create a path forward that engages all stakeholders fully in an open and transparent process. Thank you for your consideration of our request. We look forward to your response and are certainly available to discuss the same.

Cordially,

Shelly Short
State Senator
7th Legislative District

Mark Schoesler
State Senator
9th Legislative District

Mike Padden
State Senator
4th Legislative District



Thomas Dent
State Representative
13th Legislative District



Brian Blake
State Representative
19th Legislative District



Mike Chapman
State Representative
24th Legislative District