incidental errors of spelling, grammar, and punctuation which he feels would unfairly prejudice the statement or confuse the voters so long as such corrections do not alter the meaning or substance of the statement. [Statutory Authority: RCW 29.81.070. 79-05-024 (Order 79-1), § 434-81-100, filed 4/17/79.]

Title 446 WAC STATE PATROL

Chapter 446-10 Public records. 446-50 Transportation of hazardous materials.

Chapter 446-10 WAC PUBLIC RECORDS

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446-10-030	Description of Central and Field Organizations of th
	Washington State Patrol.
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WAC 446-10-010 Purpose. The purpose of this chapter shall be to ensure compliance by the Washington State Patrol with the Provisions of Chapter 1, Laws of 1973 (Initiative 276) [chapter 42.17 RCW], Disclosure-Campaign-Finances-Lobbying-Records; and in particular with subsections 25-32 of that act, dealing with public records. [Statutory Authority: RCW 42.17-.250. 79-04-037 (Order 79-2), § 446-10-010, filed 3/23/79.]

WAC 446-10-020 Definitions. (1) Public record – includes any writing containing information relating to the conduct of governmental 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.

(2) Writing – means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds, symbols, or combinations thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, and other documents.

(3) Washington State Patrol – is the department increased by the legislature pursuant to chapter 43.43

RCW. The Washington State Patrol shall hereinafter be referred to as the department. Where appropriate, the term department also refers to the staff and employees of the Washington State Patrol. [Statutory Authority: RCW 42.17.250. 79–04–037 (Order 79–2), § 446–10–020, filed 3/23/79.]

WAC 446-10-030 Description of Central and Field Organizations of the Washington State Patrol. The Washington State Patrol is a law enforcement agency and service. The administrative offices of the department and its staff are located in the General Administration Building, Olympia, Washington 98504. The department has eight district headquarters with working addresses as follows:

District I - 3737 South Puget Sound Avenue, Tacoma 98409 District II - 2803 - 156th Avenue S. E., Bellevue 98007 District III - 2715 Rudkin Road, Union Gap 98903 District IV - East 7421 First Avenue, Spokane District V - 605 East Evergreen Boulevard, Vancouver 98661 District VI - 1517 North Wenatchee Avenue, Wenatchee 98801 District VII - 20th and Chestnut, Everett 98201 District VIII - 4846 Auto Center Way, Bremerton 98310

[Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-030, filed 3/23/79.]

WAC 446-10-040 Operations and procedures. The department has and exercises throughout the states such police powers and duties as are vested in sheriffs and peace officers generally, and such other powers and duties as are presented by RCW 43.43 and other applicable RCW chapters. The members of the department enforce, throughout the state, laws having statewide application. The individual officer assumes his law enforcement role after a period of rigorous training, and is vested with certain discretion in his contact with alleged law violators in the same degree as are sheriffs and other peace officers. His role also encompasses providing nonlaw enforcement assistance to members of the public within his competence and training, including first aid, traffic direction, aid to stranded motorists, etc. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446–10–040, filed 3/23/79.]

WAC 446-10-050 Public records available. All public records of the department, as defined in WAC 446-10-020(1), are deemed to be available for public inspection and copying pursuant to these rules, except as otherwise provided by section 31, chapter 1, Laws of 1973, and WAC 446-10-100. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-050, filed 3/23/79.]

WAC 446-10-060 Public records officer. The department's public records shall be in custody of the public records officer designated by the department. The person so designated shall be located in the administrative office of the department. The public records officer shall be responsible for the following: The implementation of the department's rules and regulations regarding release of public records, coordinating the staff of the department in this regard, and generally ensuring compliance by the staff with the public records disclosure requirements of chapter 1, Laws of 1973. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-060, filed 3/23/79.]

WAC 446-10-070 Office hours. Public records shall be available for inspection and copying during the customary office hours of the department. For the purpose of this chapter, the customary office hours shall be from 9 a.m. to noon, and from 1 p.m. to 4 p.m. Monday through Friday, excluding legal holidays. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-070, filed 3/23/79.]

WAC 446-10-080 Requests for public records. In accordance with requirements of chapter 1, Laws of 1973 [chapter 42.17 RCW], that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency, public records may be inspected or copied or copies of such records may be obtained by members of the public upon compliance with the following procedures:

- (1) If, after access to the departmental index, a particular record is desired and that record is not an item routinely available as a matter of public service, a request shall be made in writing upon a form prescribed by the department which shall be available at its administrative office. The form shall be presented to the public records officer or to any member of the department's staff if the public records officer is not available at the administrative office of the department during customary office hours. The request shall include the following information:
- (a) The name and address of the person requesting the record;
- (b) The time of day and calendar date on which the request was made;
 - (c) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the department's current index, an appropriate description of the record requested.
- (2) In all cases in which a member of the public is making a request, it shall be the obligation of the public records officer or staff member to whom the request is made to assist the member of the public in an appropriately identifying the public record requested. [Statutory

Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-080, filed 3/23/79.]

WAC 446-10-090 Copying. No fee shall be charged for the inspection of public records. The department shall charge a fee of ten cents per page of copy for providing copies of public records and for use of the department copy equipment. This charge is the amount necessary to reimburse the department for its actual costs incident to such copying. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-090, filed 3/23/79.]

- WAC 446-10-100 Exemptions. (1) The department reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 446-10-080 is exempt under the provisions of section 31, chapter 1, Laws of 1973 [chapter 42.17 RCW].
- (2) In addition, pursuant to section 26, chapter 1, Laws of 1973 [chapter 42.17 RCW], the department 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 disclosures of such details would be an invasion of personal privacy protected by chapter 1, Laws of 1973 [chapter 42.17 RCW]. 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. [Statutory Authority: RCW 42.17.250. 79–04–037 (Order 79–2), § 446–10–100, filed 3/23/79.]
- WAC 446-10-110 Review of denials of public records requests. (1) Any person who objects to the denial of a request for a public record may petition for prompt review of such decision by tendering a written request for review. The written request shall specifically refer to the written statement by the public records officer or other staff member which constituted or accompanied the denial.
- (2) Immediately after receiving a written request for review of a decision denying a public record, the public records officer or other staff member denying the request shall refer it to the chief of the department. The chief shall immediately consider the matter and either affirm or reverse such denial or call a special meeting of the department as soon as legally possible to review the denial. In any case, the request shall be returned with a final decision within two business days following the original denial.
- (3) Administrative remedies shall not be considered exhausted until the department has returned the petition with a decision or until the close of the second business day following the denial of inspection, whichever occurs first. [Statutory Authority: RCW 42.17.250. 79–04–037 (Order 79–2), § 446–10–110, filed 3/23/79.]

WAC 446-10-120 Protection of public records. Requests for public records shall be made to the Washington State Patrol, General Administration Building, AX-12, Olympia, Washington 98504. Public records and facility for their inspection and/or copying will be provided by the public records officer of the department. Such records or documents shall not be removed from the place designated for their inspection and all records will be reviewed under the supervision of the public records officer or his designee. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-120, filed 3/23/79.]

WAC 446-10-130 Records index. The Washington State Patrol has nine locations in the State of Washington (see WAC 446-10-030) where the general public will have access to the departmental filing index. The indexes made available will be the total filing structure which is identical in all locations. The index can be read at the central filing division in Olympia or at the various district patrol offices including Spokane, Wenatchee, Yakima, Everett, Bellevue, Tacoma, Bremerton, and Vancouver. [Statutory Authority: RCW 42.17.250. 79-04-037 (Order 79-2), § 446-10-130, filed 3/23/79.]

WAC 446-10-140 Request for information. All communications with the department, including but not limited to the submission of materials pertaining to its operations and/or the administration or enforcement of chapter 1, Laws of 1973 [chapter 42.17 RCW], and these rules, requests for copies of the department's decisions, and other matters, shall be addressed as follows: Washington State Patrol, c/o Public Records Officer, General Administration Building, AX-12, Olympia, Washington 98504. [Statutory Authority: RCW 42.17-.250. 79-04-037 (Order 79-2), § 446-10-140, filed 3/23/79.]

WAC 446-10-150 Adoption of form. The department hereby adopts for use by all persons requesting inspection and/or copying, or copies of its records, the following form entitled, "Request for Public Record:"

REQUEST FOR PUBLIC RECORD

Date		-	lime _		
Name _			- -		
Address					
Nature o	or Descri	ption of Re	cord (see	e index):	
					

I certify that the information obtained through this request for public record will not be used for commercial purposes.

Signature

[Statutory Authority: RCW 42.17.250. 79–04–037 (Order 79–2), § 446–10–150, filed 3/23/79.]

Chapter 446–50 WAC TRANSPORTATION OF HAZARDOUS MATERIALS

WAC	
446-50-010	Authority.
446-50-020	Purpose.
446-50-030	Definitions.
446-50-040	Procedure upon entering the state.
446-50-050	Inspection.
446-50-060	Inspection forms.
446-50-070	Intrastate quarterly inspection.
446-50-080	Effective date.

WAC 446-50-010 Authority. By authority of RCW 46.48.170 and 46.48.190 the Washington state patrol, together with the committee, created by RCW 46.48.190, transportation of hazardous materials advisory committee, hereby adopts the following regulations concerning the safety in the transportation of explosives, flammable materials, corrosives, compressed gases, poisons, oxidizing materials, hazardous materials, and other dangerous articles upon the public highways of this state. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-010, filed 12/11/79.]

WAC 446-50-020 Purpose. These rules are intended to insure that all radioactive waste materials transported within the state of Washington are safe and that all carriers of radioactive waste materials have equipment that has been deemed safe by a Washington state patrol equipment inspection. [statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-020, filed 12/11/79.]

WAC 446-50-030 Definitions. (1) Port of entry — means any place where members of the Washington state patrol or any state official are stationed to check the movement of vehicles into the state of Washington.

- (2) Certification inspection means an inspection form furnished by the chief of the Washington state patrol for the purpose of defining the proper items of equipment to be inspected.
- (3) Radioactive waste materials means any material or combination of materials as provided for in Title 49, Code of Federal Regulations, Part 172.101 Hazardous Materials Table.
- (4) Hazardous material carrier means any vehicle transporting any hazardous material provided for in Title 49, Code of Federal Regulations, Part 172.101 Hazardous Materials Table.
- (5) Radioactive waste materials disposal site means a location that has been designated by the Federal and state government where radioactive waste material can be deposited for the purpose of disposal. [Statutory Authority: RCW 46.48.190. 80–01–009 (Order 79–4), § 446–50–030, filed 12/11/79.]

WAC 446-50-040 Procedure upon entering the state. Effective October 10, 1979 all carriers of radioactive waste materials entering the state of Washington shall be required to enter the state through one of only two allowable ports of entry. These ports of entry are located on Interstate 90 approximately one-half mile west of the Idaho State line, in Spokane County, and on Washington State Sign Route 14 approximately one mile north of the Oregon State line, in Benton County. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-040, filed 12/11/79.]

WAC 446-50-050 Inspection. All carriers of radioactive waste materials within the state shall submit to a comprehensive safety equipment inspection conducted by members of the Washington state patrol. These equipment inspections shall be conducted under the authority of RCW 46.48.170 through 46.48.190. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-050, filed 12/11/79.]

WAC 446-50-060 Inspection forms. No interstate carrier of radioactive waste material will be allowed to enter any radioactive waste materials disposal site without displaying a certificate of inspection form issued by a member of the Washington state patrol, for that particular load. The chief of the Washington state patrol shall prepare and furnish such certificate of inspection forms and any other forms deemed necessary to assure compliance. [Statutory Authority: RCW 46.48.190. 80–01–009 (Order 79–4), § 446–50–060, filed 12/11/79.]

WAC 446-50-070 Intrastate quarterly inspection. Intrastate radioactive waste material carriers will be required to contact the Washington state patrol and submit to an inspection on a quarterly basis. Upon being contacted by the radioactive waste material carriers the Washington state patrol will conduct a thorough equipment inspection of that intrastate carrier at a designated location. Upon completion of the inspection the carrier will be issued an inspection sticker that will be valid for 90 days. A current and valid inspection sticker will be required for entry into the radioactive waste material site. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-070, filed 12/11/79.]

WAC 446-50-080 Effective date. These regulations shall become effective on October 10, 1979, and shall remain in effect by appropriate regulations. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-080, filed 12/11/79.]

Title 458 WAC DEPARTMENT OF REVENUE

Chapters

458-20 Excise tax rules.

458–30 Open space taxation act rules.

458-40	Taxation	of timber	and fo	rest lands.
458-52	Property	tax annual	ratio	study.
458-53	Property	tax annual	ratio	study.
458-276	Access to	public rec	ords.	

Chapter 458-20 WAC EXCISE TAX RULES

WAC	
458-20-119	(Rule 119) Sales of meals.
458-20-135	(Rule 135) Extracting natural products.
458-20-136	(Rule 136) Manufacturing, processing for hire,
	fabricating.
458-20-154	(Rule 154) Cemeteries, crematories, columbaria.
458-20-157	(Rule 157) Producers of poultry and hatching eggs.
458-20-161	(Rule 161) Persons buying or producing wheat, oats,
	dry peas, corn and barley and making sales thereof.
458-20-166	(Rule 166) Hotels, motels, boarding houses, rooming
	houses, resorts, summer camps, trailer camps, etc.
458–20–167	(Rule 167) Educational institutions, school districts,
	student organizations, private schools.
458-20-168	(Rule 168) Hospitals.
458-20-169	(Rule 169) Religious, charitable, benevolent, non-
	profit service organizations, and sheltered workshops.
458-20-176	(Rule 176) Persons engaged in the business of con-
438-20-170	ducting commercial deep sea fishing operations out-
	side the territorial waters of Washington.
458-20-183	(Rule 183) Places of amusement or recreation.
458-20-187	(Rule 187) Coin operated vending machines, amuse-
430-20-107	ment devices and service machines.
458-20-18801	(Rule 188) Prescription drugs.
458-20-210	(Rule 210) Sales of farm products by farmers pro-
	ducing the same.
458-20-214	(Rule 214) Cooperative marketing associations and
	independent dealers acting as agents of others with
	respect to the sale of fruit and produce.
458-20-237	(Rule 237) Retail sales tax collection schedules.
458-20-244	(Rule 244) Food products.
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WAC 458-20-119 (Rule 119) Sales of meals.

BUSINESS AND OCCUPATION TAX

All persons making sales of meals, upon which the retail sales tax applies under the provisions set forth in this ruling, are required to pay the business and occupation tax under the Retailing classification upon the gross proceeds derived from such sales.

RETAIL SALES TAX

RESTAURANTS AND OTHER EATING PLACES. Sales of meals by hotels, restaurants, cafeterias, clubs, boarding houses and other eating places are subject to the retail sales tax. Sales to such eating places of food and beverage products for use in preparing meals are sales for resale and are not subject to the tax.

In the case of boarding houses and American plan hotels the price of meals must be segregated from the charges made for rooms on bills rendered guests and on the books of the taxpayer. (See WAC 458-20-124-Restaurants, etc.)

RAILROAD, PULLMAN CAR, STEAMSHIP, AIRPLANE, OR OTHER TRANSPORTATION COMPANIES. Sales of meals by railroad, Pullman car, steamship, airplane, or other transportation companies served at fixed locations in this state, or served upon the