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SUPREME COURT OF THE STATE OF WASHINGTON

G-P GYPSUM CORPORATION,

Respondent,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Petitioner.

STATEMENT OF ADDITIONAL AUTHORITIES

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STATE OF WASHINGTON

Petitioner Washington State Department of Revenue submits this statement of additional authorities pursuant to RAP 10.8.

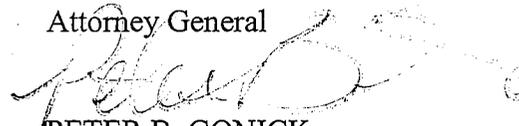
The following additional authorities address the issue of whether WAC 458-20-178 (“Rule 178”) applies to the natural gas use tax.

1. WAC 458-20-178: Use tax. (“(1) Nature of the tax. The use tax supplements the retail sales tax by imposing a tax of like amount upon the use within this state as a consumer of any article of tangible personal property”)
2. Former WAC 458-20-17902: Brokered natural gas – use tax (effective during the tax period of 1996-2001) (“(2) Applicability of use tax. The distribution and sale of natural gas in this state is generally taxed under the state and city public utility taxes. With changing conditions and federal regulations, it is now possible to have natural gas brokered from out of the state and sold directly to the consumer. If this occurs and the public utility taxes have not been paid, RCW 82.12.022 (state) and RCW 82.14.230 (city) impose a use tax on the brokered natural gas at the same rate as the state and city public utility taxes.”)

The identical language is contained in the current WAC 458-20-17902: Brokered natural gas – use tax, but at section (3) rather than (2). WAC 458-20-17902 (effective 1/3/08).

Dated this 23rd day of November, 2009.

ROBERT M. MCKENNA
Attorney General

A handwritten signature in cursive script, appearing to read "Peter B. Gonick", written in dark ink over a light background.

PETER B. GONICK
Assistant Attorney General