



RULE-MAKING ORDER EMERGENCY RULE ONLY

CR-103E (December 2017)
(Implements RCW 34.05.350
and 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 17, 2026

TIME: 10:09 AM

WSR 26-17-076

Agency: Office of Superintendent of Public Instruction (OSPI)

Effective date of rule:

Emergency Rules

- ☒ Immediately upon filing.
☐ Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- ☐ Yes ☒ No If Yes, explain:

Purpose: The purpose of this emergency rulemaking is to reduce the financial impact to school districts' school bus replacement and depreciation payments due to the passing of Engrossed Substitute Senate Bill 6260 (2026). The monetary effect due to the change in school bus depreciation lifetimes was greater than intended. The amended rule language will meet the fiscal goal of the bill while lessening the financial burden on school districts.

OSPI will also conduct permanent rulemaking concerning these rules.

Citation of rules affected by this order:

New:
Repealed:
Amended: WAC 392-142-100 and 392-142-245
Suspended:

Statutory authority for adoption: Engrossed Substitute Senate Bill 6260 (2026); RCW 28A.150.290

Other authority:

EMERGENCY RULE

Under RCW 34.05.350 the agency for good cause finds:

- ☒ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding: The emergency rule is necessary to be in place by the end of August 2026 to amend the depreciation and replacement calculation formulas that will prevent significant funding reductions.

OSPI will also conduct permanent rulemaking concerning these rules.

Note: If any category is left blank, it will be calculated as zero.
No descriptive text.

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>2</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended _____ Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended _____ Repealed _____

The number of sections adopted using:

Negotiated rule making:	New _____	Amended _____	Repealed _____
Pilot rule making:	New _____	Amended _____	Repealed _____
Other alternative rule making:	New _____	Amended _____	Repealed _____

Date Adopted: August 17, 2026

Name: Chris Reykdal

Title: State Superintendent of Public Instruction

Signature:

