
SENATE BILL 5647

State of Washington

63rd Legislature

2013 Regular Session

By Senators Braun, Kline, Carrell, Keiser, Dammeier, Rivers, Ericksen, Hobbs, and Frockt

Read first time 02/06/13. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to requiring the department of revenue to publish
2 their determinations; and amending RCW 82.32.410.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.32.410 and 2005 c 274 s 362 are each amended to
5 read as follows:

6 (1) ~~((The director may designate certain written determinations as~~
7 ~~precedents.~~

8 ~~(a) By rule adopted pursuant to chapter 34.05 RCW, the director~~
9 ~~shall adopt criteria which he or she shall use to decide whether a~~
10 ~~determination is precedential. These criteria shall include, but not~~
11 ~~be limited to, whether the determination clarifies an unsettled~~
12 ~~interpretation of Title 82 RCW or where the determination modifies or~~
13 ~~clarifies an earlier interpretation.~~

14 ~~(b) Written determinations designated as precedents by the director~~
15 ~~shall be made available for public inspection and shall be published by~~
16 ~~the department.~~

17 (e)) To provide transparency, ensure consistent treatment, and
18 assist taxpayers in understanding department rules and interpretations,
19 the director must publish all determinations in a timely manner.

1 (a) Written determinations must be made available for public
2 inspection and must be published by the department within no more than
3 ninety days after the matter is finalized.

4 (b) The department ((shall)) must disclose any written
5 determination upon which it relies to support any assessment of tax,
6 interest, or penalty against such taxpayer, after making the deletions
7 provided by subsection (2) of this section.

8 (2) Before making a written determination available for public
9 inspection under subsection (1) of this section, the department
10 ((shall)) must delete:

11 (a) The names, addresses, and other identifying details of the
12 person to whom the written determination pertains and of another person
13 identified in the written determination; and

14 (b) Information the disclosure of which is specifically prohibited
15 by any statute applicable to the department of revenue, and the
16 department may also delete other information exempted from disclosure
17 by chapter 42.56 RCW or any other statute applicable to the department
18 of revenue.

19 (3) The department must establish a stakeholder process to review
20 determinations and make recommendations if changes to a law or rule
21 would provide greater technical clarity to assist taxpayers. The
22 recommendations developed in a stakeholder review process created under
23 this subsection must also include recommendations for improving the
24 redaction process in a manner that ensures taxpayer confidentiality and
25 is efficient for the department to implement.

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