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**SUBSTITUTE SENATE BILL 5158**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators L. Wilson, Rolfes, and Hasegawa)

READ FIRST TIME 02/09/23.

1 AN ACT Relating to transparency in state and local taxation;  
2 reenacting and amending RCW 44.48.150; adding a new section to  
3 chapter 82.02 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** The intent of the legislature is to make  
6 state and local tax revenue as open, transparent, and publicly  
7 accessible as is feasible. Increasing the ease of public access to  
8 state and local tax information significantly contributes to  
9 governmental accountability, public participation, and open  
10 government; this is particularly true when the information is  
11 currently available from disparate government sources, but is  
12 difficult for the public to collect and efficiently aggregate.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.02  
14 RCW to read as follows:

15 (1) By January 1, 2025, the department must make publicly  
16 available an online searchable database for taxes and tax rates in  
17 the state for each taxing district. The information must be  
18 aggregated by type of tax and accessible by entering a physical  
19 address for each residency or business. In addition to searching by  
20 physical address for each residence or business, searches must be

1 accommodated by navigating through a map of the state as a whole and  
2 down to the level of each taxing district.

3 (2) To facilitate the department's efforts in creating and  
4 maintaining the searchable database of each tax rate for all taxing  
5 districts in the state, each taxing district must report its tax  
6 rates to the department by September 30, 2023. In addition, every  
7 taxing district must report any changes to its tax rates within 30  
8 days of an enactment of a different rate.

9 (3) At a minimum the following taxes and rates must be included  
10 in the database and broken down to the taxing district or  
11 jurisdiction level:

12 (a) State and local sales and use taxes;

13 (b) State and local regular and excess property taxes;

14 (c) Local lodging taxes; and

15 (d) State and local motor vehicle taxes.

16 (4) The tax rates in the database must be updated as follows:

17 (a) State and local sales and use taxes and local lodging taxes  
18 must be updated quarterly; and

19 (b) State and local regular and excess property taxes must be  
20 updated annually.

21 (5) The database must also contain information, or links to  
22 information, on additional selective sales taxes, selective business  
23 taxes, and taxes that are in lieu of property taxes.

24 (6) The database created under this section must be able to be  
25 accessed by and accessed from the state expenditure information  
26 website created under RCW 44.48.150.

27 (7) The department must build a tax rate calculator that allows  
28 taxpayers to calculate their potential taxes. The department must add  
29 other geographically based taxes to the searchable database as data  
30 is made available to the department. The department must report  
31 biennially to the fiscal committees of the legislature on efforts  
32 made in the prior biennium toward improving database functionality.  
33 An initial report must be submitted to the fiscal committees of the  
34 legislature by January 11, 2027, and a final report submitted by  
35 January 8, 2029.

36 **Sec. 3.** RCW 44.48.150 and 2013 c 327 s 2 and 2013 c 63 s 2 are  
37 each reenacted and amended to read as follows:

38 (1) By January 1, 2009, in collaboration with the office of  
39 financial management, using existing databases and structures

1 currently shared, the office of the legislative evaluation and  
2 accountability program committee shall establish and make available  
3 to the public a searchable state expenditure information website. The  
4 state expenditure information website (~~shall~~) must provide access  
5 to current budget data, access to current accounting data for  
6 budgeted expenditures and staff, and access to historical data. At a  
7 minimum, the website will provide access or links to the following  
8 information as data are available:

- 9 (a) State expenditures by fund or account;
- 10 (b) State expenditures by agency, program, and subprogram;
- 11 (c) State revenues by major source;
- 12 (d) State expenditures by object and subobject;
- 13 (e) State agency workloads, caseloads, and performance measures,  
14 and recent performance audits;
- 15 (f) State agency budget data by activity; and
- 16 (g) The inventory of state agency fees required by RCW 43.88.585.

17 (2) "State agency," as used in this section, includes every state  
18 agency, office, board, commission, or institution of the executive,  
19 legislative, or judicial branches, including institutions of higher  
20 education.

21 (3) The state expenditure information website (~~shall~~) must be  
22 updated periodically as subsequent fiscal year data become available,  
23 and the prior year expenditure data (~~shall~~) must be maintained by  
24 the legislative evaluation and accountability program committee as  
25 part of its ten-year historical budget data.

26 (4) By January 1, 2014, current and future capital project and  
27 transportation project investments must be coded with the geographic  
28 information sufficient to permit the public to search and identify  
29 appropriation and expenditure data at the parent and subproject level  
30 to the extent available by:

- 31 (a) State legislative district;
- 32 (b) County; and
- 33 (c) Agency project identifier.

34 (5) The office of the legislative evaluation and accountability  
35 program committee must, within existing resources, update the state  
36 expenditure information website to allow the public to search for  
37 capital budget and transportation projects by selecting from an  
38 online geographical map. The map must allow an in-depth examination  
39 of financial and other data associated with such projects. Data  
40 elements must include:

1 (a) Project title;  
2 (b) Total appropriation;  
3 (c) Project description;  
4 (d) Expenditure data; and  
5 (e) Administering agency.  
6 (6) The website must be easy to use, contain current and readily  
7 available data, and allow for review and analysis by the public. The  
8 legislative evaluation and accountability program committee must test  
9 the website with potential users to ensure that it is easy to  
10 navigate and comprehend.  
11 (7) The website created under this section must be able to be  
12 accessed by and accessed from the database created in section 2 of  
13 this act.

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