
SENATE BILL 6105

State of Washington 61st Legislature 2009 Regular Session

By Senators Oemig, Kastama, and Jarrett

Read first time 02/26/09. Referred to Committee on Ways & Means.

1 AN ACT Relating to transparency in state and local taxation;
2 amending RCW 44.48.150; adding a new section to chapter 82.02 RCW; and
3 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 government;
10 this is particularly true when the information is currently available
11 from disparate government sources, but is difficult for the public to
12 collect and efficiently aggregate.

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

15 (1) By January 1, 2010, the department must make publicly available
16 an online searchable database of all taxes and tax rates in the state
17 for each taxing district. The information must be aggregated by type
18 of tax and accessible by entering a physical address for each residency

1 or business. In addition to searching by physical address for each
2 residence or business, searches must be accommodated by navigating
3 through a map of the state as a whole and down to the level of each
4 taxing district.

5 (2) The department must also provide tax rate calculators on the
6 searchable database to allow taxpayers to calculate their potential
7 taxes. Calculators must be provided at a minimum for property, sales
8 and use, business and occupation, vehicle, and other business taxes and
9 must be specific to the rate for the taxing district in which the
10 taxpayer resides. The calculator may only be used for educational
11 purposes and does not have a legal effect on taxes due.

12 (3) To facilitate the department's efforts in creating and
13 maintaining the searchable database of each tax rate for all taxing
14 districts in the state, each taxing district must report its tax rates
15 to the department by September 30, 2009. In addition, every taxing
16 district must report any changes to its tax rates within thirty days of
17 an enactment of a different rate.

18 (4) At a minimum the following taxes and rates must be included in
19 the database and broken down to the taxing district or jurisdiction
20 level:

- 21 (a) State and local sales and use taxes;
- 22 (b) State and local regular and excess property taxes;
- 23 (c) State and local business taxes including, but not limited to,
24 business and occupation taxes, public utility taxes, unemployment
25 compensation taxes, and industrial insurance premiums;
- 26 (d) State and local real estate excise taxes; and
- 27 (e) State and local motor vehicle taxes and fees.

28 (5) The database must also contain information, or links to
29 information, on additional selective sales taxes, selective business
30 taxes, and in-lieu of property taxes.

31 (6) The database created under this section must be able to be
32 accessed by and accessed from the state expenditure information web
33 site created under RCW 44.48.150.

34 **Sec. 3.** RCW 44.48.150 and 2008 c 326 s 2 are each amended to read
35 as follows:

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

1 shared, the office of the legislative evaluation and accountability
2 program committee shall establish and make available to the public a
3 searchable state expenditure information web site. The state
4 expenditure information web site shall provide access to current budget
5 data, access to current accounting data for budgeted expenditures and
6 staff, and access to historical data. At a minimum, the web site will
7 provide access or links to the following information as data are
8 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; and
- 15 (f) State agency budget data by activity.

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

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

25 (4) The web site created under this section must be able to be
26 accessed by and accessed from the database created in section 2 of this
27 act.

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