
SENATE BILL 5631

State of Washington

66th Legislature

2019 Regular Session

By Senators Brown, Becker, Fortunato, Schoesler, and Warnick

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, 2020, the department must make publicly
16 available an online searchable database of all 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) The department must also provide tax rate calculators on the
4 searchable database to allow taxpayers to calculate their potential
5 taxes. Calculators must be provided at a minimum for property, sales
6 and use, business and occupation, vehicle, and other business taxes
7 and must be specific to the rate for the taxing district in which the
8 taxpayer resides. The calculator may only be used for educational
9 purposes and does not have a legal effect on taxes due.

10 (3) To facilitate the department's efforts in creating and
11 maintaining the searchable database of each tax rate for all taxing
12 districts in the state, each taxing district must report its tax
13 rates to the department by September 30, 2019. In addition, every
14 taxing district must report any changes to its tax rates within
15 thirty days of an enactment of a different rate.

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

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

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

21 (c) State and local business taxes including, but not limited to,
22 business and occupation taxes, public utility taxes, unemployment
23 compensation taxes, and industrial insurance premiums;

24 (d) State and local real estate excise taxes; and

25 (e) State and local motor vehicle taxes and fees.

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

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

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

34 (1) By January 1, 2009, in collaboration with the office of
35 financial management, using existing databases and structures
36 currently shared, the office of the legislative evaluation and
37 accountability program committee (~~shall~~) must establish and make
38 available to the public a searchable state expenditure information
39 web site. The state expenditure information web site (~~shall~~) must

1 provide access to current budget data, access to current accounting
2 data for budgeted expenditures and staff, and access to historical
3 data. At a minimum, the web site will provide access or links to the
4 following information as data are available:

5 (a) State expenditures by fund or account;

6 (b) State expenditures by agency, program, and subprogram;

7 (c) State revenues by major source;

8 (d) State expenditures by object and subobject;

9 (e) State agency workloads, caseloads, and performance measures,
10 and recent performance audits;

11 (f) State agency budget data by activity; and

12 (g) The inventory of state agency fees required by RCW 43.88.585.

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

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

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

27 (a) State legislative district;

28 (b) County; and

29 (c) Agency project identifier.

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

37 (a) Project title;

38 (b) Total appropriation;

39 (c) Project description;

40 (d) Expenditure data; and

1 (e) Administering agency.

2 (6) The web site must be easy to use, contain current and readily
3 available data, and allow for review and analysis by the public. The
4 legislative evaluation and accountability program committee must test
5 the web site with potential users to ensure that it is easy to
6 navigate and comprehend.

7 (7) The web site created under this section must be able to be
8 accessed by and accessed from the database created in section 2 of
9 this act.

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