

SENATE BILL REPORT

SB 5348

AS REPORTED BY COMMITTEE ON LAW & JUSTICE, JANUARY 19, 1994

Brief Description: Authorizing disclosure of tax information to peace officers and prosecuting attorneys.

SPONSORS: Senator A. Smith

SENATE COMMITTEE ON LAW & JUSTICE

Majority Report: That Substitute Senate Bill No. 5348 be substituted therefor, and the substitute bill do pass.

Signed by Senators A. Smith, Chairman; Ludwig, Vice Chairman; Nelson, Quigley, Roach, Schow and Spanel.

Staff: Lidia Mori (786-7755)

Hearing Dates: February 11, 1993; January 12, 1994; January 19, 1994

BACKGROUND:

Prosecutors often find it difficult to obtain tax returns or tax information of defendants in criminal cases. Often, requests to the court for such information are denied. This information is sought because it is believed to be relevant to the prosecution and has been found to be especially helpful in cases involving white collar crime such as fraud.

SUMMARY:

The Department of Revenue may disclose a tax return or tax information to a peace officer or county prosecuting attorney for official purposes. The peace officer or prosecutor may disclose the return or information to another person if such disclosure is made in keeping with the proper discharge of official duties.

EFFECT OF PROPOSED SUBSTITUTE:

The Department of Revenue is allowed to release confidential tax information to a peace officer or a county prosecuting attorney for official purposes. The disclosure must be in response to a search warrant, subpoena, or other court order or for the purpose of criminal tax enforcement. The peace officer or prosecuting attorney who receives the tax information may disclose it only for use in the investigation or related court proceedings. Disclosure of the tax information to someone who is not entitled to knowledge of it is a misdemeanor.

Appropriation: none

Revenue: none

Fiscal Note: requested

TESTIMONY FOR:

Tax information is necessary for prosecutors to do criminal tax enforcement. This bill will promote efficiency.

TESTIMONY AGAINST: None

TESTIFIED: Tim Erickson, Mike Little, Dan Eikum, Washington State Patrol; Steve Frisch, Department of Revenue; Patrick Sainsbury, King County Prosecutor's office