



1        NEW SECTION.    **Sec. 2.** (1) The legislature finds that taxes are one  
2 of the most sensitive points of contact between citizens and their  
3 government, and that there is a delicate balance between revenue  
4 collection and taxpayers' rights and responsibilities.

5        (2) The legislature further finds that the Washington tax system is  
6 based largely on voluntary compliance. The legislature also finds that  
7 compliance is more likely to be achieved when the department provides  
8 accurate tax information, instructions, and procedures to assist  
9 taxpayers to voluntarily comply with applicable state excise tax laws.

10       (3) The legislature further finds that our excise tax system is  
11 complicated and as a consequence, small businesses, often lacking  
12 sophisticated tax advice, are especially at risk of making  
13 unintentional mistakes with respect to their state tax obligations.

14       (4) The legislature therefore intends to require the department to  
15 provide information about a business's industry specific tax  
16 obligations at the time of tax registration and adhere to any specific  
17 official written advice unless the department later modifies the advice  
18 in writing.

19       NEW SECTION.    **Sec. 3.** The department must administer this chapter.  
20 The department must adopt rules as may be necessary to fully implement  
21 this chapter.

22       NEW SECTION.    **Sec. 4.** Small business taxpayers of the state of  
23 Washington have:

24       (1) The right to receive industry specific tax guidance by the  
25 department at the time the taxpayer initially registers his or her  
26 business with the state;

27       (2) The right to a written explanation of the basis for any tax  
28 deficiency assessments, interest, and penalties at the time the  
29 assessments are issued; and

30       (3) The right to rely on specific official written advice and  
31 written tax reporting instructions from the department to that  
32 taxpayer, and to have interest, penalties, and tax deficiency  
33 assessments waived when the taxpayer has so relied to their proven  
34 detriment unless the department provided later written tax reporting  
35 instructions modifying the initial instructions.



1 **Miscellaneous Provisions**

2 NEW SECTION. **Sec. 9.** Sections 2 through 5 of this act constitute  
3 a new chapter in Title 82 RCW.

4 NEW SECTION. **Sec. 10.** If any provision of this act or its  
5 application to any person or circumstance is held invalid, the  
6 remainder of the act or the application of the provision to other  
7 persons or circumstances is not affected.

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