S-3532.1

SENATE BILL 5831

State of Washington 67th Legislature 2022 Regular Session

By Senators L. Wilson, Braun, Brown, Dozier, Gildon, Hasegawa, Wagoner, and J. Wilson

Read first time 01/12/22. Referred to Committee on State Government & Elections.

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

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

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

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

(1) By January 1, 2023, the department must make publicly available an online searchable database of all taxes and tax rates in the state for each taxing district. The information must be aggregated by type of tax and accessible by entering a physical address for each residency or business. In addition to searching by physical address for each residence or business, searches must be

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

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

(3) To facilitate the department's efforts in creating and maintaining the searchable database of each tax rate for all taxing districts in the state, each taxing district must report its tax rates to the department by September 30, 2022. In addition, every taxing district must report any changes to its tax rates within thirty days of an enactment of a different rate.

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

(a) State and local sales and use taxes;

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

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

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

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

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

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

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

(1) By January 1, 2009, in collaboration with the office of financial management, using existing databases and structures currently shared, the office of the legislative evaluation and accountability program committee shall establish and make available to the public a searchable state expenditure information website. The state expenditure information website ((~~shall~~)) <u>must</u> provide access

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

(a) State expenditures by fund or account;

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

(c) State revenues by major source;

(d) State expenditures by object and subobject;

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

(f) State agency budget data by activity; and

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

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

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

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

(a) State legislative district;

(b) County; and

(c) Agency project identifier.

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

(a) Project title;

(b) Total appropriation;

(c) Project description;

(d) Expenditure data; and

(e) Administering agency.

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

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

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