HOUSE BILL 1514

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State of Washington   **54th Legislature**   **1995 Regular Session**

By Representatives Hymes, Dickerson, Costa, D. Schmidt, Hargrove, Romero, Poulsen, B. Thomas, Regala, R. Fisher, Benton, Wolfe, Ogden and Conway

Read first time 01/27/95. Referred to Committee on Finance.

1   AN ACT Relating to reorganization of Titles 82 and 84 RCW; and
2 creating a new section.

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

4   NEW SECTION. **Sec. 1.** The department of revenue shall prepare
5 legislation for submission to the 1997 legislature that reorganizes and
6 rewrites the state tax codes. The reorganization shall result in a tax
7 code that is easy to read and use, but the reorganization shall not
8 make substantive changes to law. The proposed legislation may affect
9 sections outside Titles 82 and 84 RCW only to correct references.
10   In developing the legislation, the department shall strive to keep
11 the writing simple, precise, and accurate. The department shall follow
12 generally accepted methods of clear writing, including: Use plain
13 language, use the active voice, minimize jargon, avoid excessive cross-
14 references, and provide definitions where a word may have more than one
15 meaning. The department may reorganize the tax codes as necessary for
16 readability and ease of use.
17   The department shall include in the legislation a statement
18 regarding application of previous interpretations of the revised
19 statutes, explicitly stating that the intent of the legislature is not

1 to change substantive law and that previous judicial interpretations,
2 rule making, and administrative determinations carry over to the
3 reorganized statute.
4   The fiscal committees of the house of representatives and of the
5 senate, and the code reviser's office, shall cooperate with the
6 department in the preparation of the legislation. The department shall
7 do the reorganization in phases, identifying problem areas, developing
8 an organizational framework, and rewriting.

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