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**SENATE CONCURRENT RESOLUTION 8417**

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**State of Washington                      54th Legislature      1995 1st Special Session**

**By Senators Snyder and McDonald**

Read first time 5/19/95.

1            WHEREAS, There is concern that more citizens of the state of  
2 Washington are purchasing cigarettes from casual smuggling, military  
3 commissaries, cross-border state sales, and Indian Smokeshops;

4            NOW, THEREFORE, BE IT RESOLVED, By the Senate of the state of  
5 Washington, the House of Representatives concurring, That a joint  
6 select committee to be known as the cigarette tax and revenue loss  
7 advisory committee be established to conduct a study of current state  
8 law as it applies to the unlawful possession, purchase, sale and use of  
9 unstamped and untaxed cigarettes on Indian reservations by nontribal  
10 members. The study must include, but not be limited to, the following:

11            (1) A review and analysis of all lost cigarette tax revenue  
12 covering, at a minimum, calendar years 1992 through 1995 and analyzing,  
13 among other factors, revenue losses that might be attributable to  
14 cigarette tax increases that took effect during that time;

15            (2) An analysis on the feasibility of negotiation cooperative  
16 agreements between the state of Washington and federally recognized  
17 Indian tribes within its borders;

18            (3) An assessment of the effect of tax rates on cigarette  
19 compliance and to identify the state's best opportunity to ensure  
20 compliance and reduce conflict; and

21            BE IT FURTHER RESOLVED, That the committee consist of:

1 (1) Four members of the senate, two from each of the largest  
2 caucuses and on the senate committee on ways and means, appointed by  
3 the president of the senate;

4 (2) Four members of the house of representatives, two from each of  
5 the largest caucuses, and at least one on the house of representatives  
6 committee on finance and at least one on the house of representatives  
7 committee on trade and economic development, appointed by the speaker  
8 of the house of representatives;

9 (3) Two members from the convenience store industry, appointed by  
10 the speaker of the house of representatives and the majority leader of  
11 the senate;

12 (4) One wholesaler or distributor of tobacco products, appointed by  
13 the speaker of the house of representatives and the majority leader of  
14 the senate;

15 (5) Three members representing federally recognized Indian tribes,  
16 one appointed by the tribes contained within eastern Washington and two  
17 appointed by the tribes contained within western Washington;

18 (6) The director of the department of revenue or the director's  
19 designee;

20 (7) The governor or the governor's designee; and

21 (8) Nonlegislative members shall be reimbursed for travel expenses  
22 as provided in RCW 43.03.050 and 43.03.060. Legislative members may be  
23 reimbursed pursuant to RCW 41.04.300; and

24 BE IT FURTHER RESOLVED, That the advisory committee may enlist the  
25 assistance of representatives of local government and tax policy  
26 experts from the academic, legal, tribal, and business communities.

27 The advisory committee may utilize the staff of the governor's  
28 office on Indian affairs, the house of representatives' office of  
29 program research, senate committee services, and research services  
30 provided to the legislature by the department of revenue under RCW  
31 82.01.060(5); and

32 BE IT FURTHER RESOLVED, That the advisory committee report its  
33 findings to the legislature by December 31, 1995.

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