

1 1401-S AAS 4/18/91

2 **SHB 1401** - S COMM AMD
3 By Committee on Ways & Means

4 Adopted 4/18/91 - Voice Vote

5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. **Sec. I.** This chapter shall be known and cited
8 as "Washington taxpayers' rights and responsibilities."

9 "NEW SECTION. **Sec. II.** (1) The legislature finds that
10 taxes are one of the most sensitive points of contact between
11 citizens and their government, and that there is a delicate balance
12 between revenue collection and taxpayers' rights and
13 responsibilities. The rights, privacy, and property of Washington
14 taxpayers should be protected adequately during the process of the
15 assessment and collection of taxes.

16 (2) The legislature further finds that the Washington tax
17 system is based largely on voluntary compliance and that taxpayers
18 have a responsibility to inform themselves about applicable tax
19 laws. The legislature also finds that the rights of the taxpayers
20 and their attendant responsibilities are best implemented where the
21 department of revenue provides accurate tax information,
22 instructions, forms, administrative policies, and procedures to
23 assist taxpayers to voluntarily comply with the provisions of the
24 revenue act, Title 82 RCW, and where taxpayers cooperate in the

1 administration of these provisions."

2 "NEW SECTION. **Sec. III.** The department of revenue shall
3 administer this chapter. The department of revenue shall adopt or
4 amend rules as may be necessary to fully implement this chapter and
5 the rights established under this chapter."

6 "NEW SECTION. **Sec. IV.** The taxpayers of the state of
7 Washington have:

8 (1) The right to a written explanation of the basis for any
9 tax deficiency assessment, interest, and penalties at the time the
10 assessments are issued;

11 (2) The right to rely on specific, official written advice and
12 written tax reporting instructions from the department of revenue
13 to that taxpayer, and to have interest, penalties, and in some
14 instances, tax deficiency assessments waived where the taxpayer has
15 so relied to their proven detriment;

16 (3) The right to redress and relief where tax laws or rules
17 are found to be unconstitutional by the final decision of a court
18 of record and the right to prompt administrative remedies in such
19 cases;

20 (4) The right to confidentiality and protection from public
21 inquiry regarding financial and business information in the
22 possession of the department of revenue in accordance with the
23 requirements of RCW 82.32.330;

24 (5) The right to receive, upon request, clear and current tax

1 instructions, rules, procedures, forms, and other tax information;
2 and

3 (6) The right to a prompt and independent administrative
4 review by the department of revenue of a decision to revoke a tax
5 registration, and to a written determination that either sustains
6 the revocation or reinstates the registration."

7 "NEW SECTION. Sec. V. To ensure consistent application of
8 the revenue laws, taxpayers have certain responsibilities under
9 chapter 82.32 RCW, including, but not limited to, the
10 responsibility to:

11 (1) Register with the department of revenue;

12 (2) Know their tax reporting obligations, and when they are
13 uncertain about their obligations, seek instructions from the
14 department of revenue;

15 (3) Keep accurate and complete business records;

16 (4) File accurate returns and pay taxes in a timely manner;

17 (5) Ensure the accuracy of the information entered on their
18 tax returns;

19 (6) Substantiate claims for refund;

20 (7) Timely pay all taxes after closing a business and request
21 cancellation of registration number; and

22 (8) Timely respond to communications from the department of
23 revenue."

24 "NEW SECTION. Sec. VI. The director of revenue shall

1 appoint a taxpayer rights advocate. The advocate shall be
2 responsible for directly assisting taxpayers and their
3 representatives to assure their understanding and utilization of
4 the policies, processes, and procedures available to them in the
5 resolution of problems."

6 "NEW SECTION. Sec. VII. The department of revenue shall
7 maintain a taxpayer services program consisting of, but not limited
8 to:

9 (1) Providing taxpayer assistance in the form of information,
10 education, and instruction in person, by telephone, or by
11 correspondence;

12 (2) Conducting tax workshops at locations most conveniently
13 accessible to the majority of taxpayers affected; and

14 (3) Publishing written bulletins, instructions, current
15 revenue laws, rules, court decisions, and interpretive rulings of
16 the department of revenue."

17 "NEW SECTION. Sec. VIII. Sections 1 through 7 of this act
18 shall constitute a new chapter in Title 82 RCW."

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22 On page 1, line 1 of the title, after "responsibilities;"
23 strike the remainder of the title and insert "and adding a new
24 chapter to Title 82 RCW."