

**RCW 82.38.400 Reports exempt from public inspection and copying.**

(1) Reports submitted to the department under RCW 82.38.150 are personal information under RCW 42.56.230(4)(b) and are exempt from public inspection and copying.

(2) This section does not:

(a) Restrict the department from providing summary or aggregate data where the taxpayer's right to privacy or an unfair competitive disadvantage can reasonably be protected;

(b) Prevent the department from entering into data-sharing agreements containing these records with a federal, state, or local agency;

(c) Restrict sharing with law enforcement for purposes of investigation or enforcement;

(d) Prevent the voluntary sharing of or authorization to access a taxpayer's own information to the taxpayer or their authorized representative; or

(e) Restrict sharing required under RCW 82.38.260(6). [2024 c 1 s 14.]

**Effective date—2024 c 1:** See note following RCW 46.87.020.