

Joint Tax Avoidance Review Committee

Section 204 2ESSB 6143

Committee Structure

- 3 members each from House and Senate (2 from the majority, 1 from the minority) plus 2 alternate members from each caucus.
- Committee selects a Chair and Vice Chair.
- Committee meets at call of Chair.
- Committee staffed by Senate Committee Services and Office of Program Research.

Committee Tasks

- Monitor Department of Revenue's (DOR) implementation of tax avoidance provisions of 2ESSB 6143.
- Provide advise to DOR in rule making related to tax avoidance under section 201.
- Seek input from stakeholders and other legislators.
- Review other cases of tax avoidance transactions not covered by Section 201 of 2EESB 6143.

Committee Tasks (continued)

- Consider need for an explicit statutory construction standard to provide direction to courts on the interpretation of Part 2 of 2ESSB 6143.
- Provide report to fiscal committees by December 31, 2010 that:
 - Recommends legislation on any matter including amendments to sections 201, 202, and 203 of 2ESSB 6143
 - Recommendations related to future legislative oversight of Department of Revenue implementation.

Protection of Tax Information

- The Secrecy Clause (RCW 82.32.330) is the law that prohibits disclosure of tax information about specific taxpayers to unauthorized persons.
- All tax information is confidential, without the taxpayer's permission or other statutory authorization to disclose.
- 2ESSB 6143, s. 204(5) provides a statutory exception to the confidentiality of tax information for JTARC members .

Unauthorized Disclosure

- DOR employees or persons receiving authorized tax information who then disclose that information to unauthorized parties are guilty of a misdemeanor.
- If the person guilty of such violation is an officer or employee of the state, such person must forfeit such office or employment and is incapable of holding any public office or employment in this state for a period of two years thereafter.

Website and Staff Contacts

JTARC Website:

- <http://www.leg.wa.gov/jointcommittees/tarc/>

Staff Contacts:

Rick Peterson

- (360) 786-7150; Peterson.Rick@leg.wa.gov

Jeff Mitchell

- (360) 786-7139; Mitchell.Jeffrey@leg.wa.gov

Dean Carlson

- (360) 786-7305; Carlson.Dean@leg.wa.gov

Dianne Criswell

- (360) 786-7433; Criswell.Dianne@leg.wa.gov