

# State of Washington Joint Legislative Audit and Review Committee (JLARC)

## Legal Tax Internship Opportunity

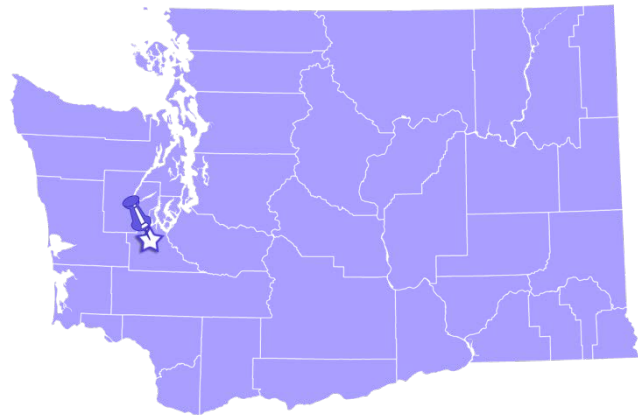
JLARC is seeking a qualified legal tax intern for the summer of 2017 to perform legal research for tax preference reviews, under the supervision of JLARC's research attorneys and analysts.

### What does JLARC offer?

<b>Impact</b>	Collaborate with JLARC staff to provide critical analysis and credible information to improve the use of state resources and help the Legislature identify public policy solutions.
<b>Exposure</b>	Opportunity to work as nonpartisan legislative staff and participate firsthand in the public policy process. While JLARC does not focus on a single policy area, this internship focuses on JLARC's continuing performance audit work on Washington tax preferences.
<b>Professional development</b>	Work in a collaborative environment with intelligent, creative, and supportive colleagues. Tax preference reviews bring together legal research with history, public policy, and economic modeling.
<b>Networking</b>	Work with JLARC analysts and other legislative and executive branch agency staff to help answer complicated questions facing our state's lawmakers. The tax team works particularly closely with the Department of Revenue.

You will work on 15-20 different tax preferences over the course of the summer, researching the legal history of each preference and the tax treatment of similar activities in other states. Examples of preferences our team has reviewed in the past include:

- ▶ A [reduced business tax rate](#) for aerospace products manufacturers
- ▶ A [business tax credit](#) for contributions to the Motion Picture Competitiveness Program
- ▶ [Sales and use tax](#) exemptions for alternative fuel vehicles
- ▶ A reduction in the [sales or use tax](#) paid when purchasing an item if the person trades in an item of "like kind"



### Who are we?

JLARC offers a rare opportunity to work in a legislative environment that is high profile but also even-paced. While our work has very high expectations for depth and quality, our pace also allows us the flexibility to manage our project schedules to sustain a healthy home and family life.

Our staff work in a very open and collaborative environment that is rich in ideas. All staff share their work for discussion with their peers, and all staff are required to participate in a constructive critique of their work partners. This principle permeates our organization, and enables an atmosphere of analytical refinement that improves our final products.

JLARC has a proven reputation for quality and independence. The work of JLARC's tax team was recently recognized as a national leader in helping policy makers understand the performance of tax preferences. In its publications, the Pew Center often cites Washington as a leader in tax preference evaluation and points to Washington's efforts as a learning tool for states just starting the process of evaluating preferences.

To maintain the professional quality of our work, JLARC adheres to federal government auditing standards issued by the Government Accountability Office (GAO).

### What does JLARC look for in a legal tax intern?

- ▶ An appreciation for how objective, non-partisan analysis can assist with the policy making and oversight roles of a legislative body;
- ▶ An ability to think analytically and to present information creatively;
- ▶ Aptitude for synthesizing complex technical information and presenting it simply;
- ▶ Strong legal research skills and the drive to keep digging for elusive answers; and
- ▶ Ability to work independently and as a member of a team.

### Period of Internship

June through September 2017, with exact dates negotiable

### Hours per Week

We expect interns to work approximately 40 hours a week. Schedules are flexible, with many staff working 4/10 weeks or other variations, and interns may work from home on occasion.

### Pay

\$20 per hour

### Application Process

Send a cover letter, resume, law school transcripts, a three to five page writing sample, and three professional references to **Marilyn Richter** at [marilyn.richter@leg.wa.gov](mailto:marilyn.richter@leg.wa.gov). This announcement is open until 5:00 p.m. January 31, 2017. We will begin reviewing applications as they are received and interviews will take place from approximately February 15 through March 3, 2017. For more information, visit: [www.jlarc.leg.wa.gov](http://www.jlarc.leg.wa.gov)

*The Joint Legislative Audit and Review Committee is an equal opportunity employer. Women, racial and ethnic minorities, veterans, persons with disabilities, and disabled veterans are encouraged to apply. Persons with disabilities needing assistance in the application process should call 360.786.5171 or TDD 800.635.9993.*

