not be limited to, programs established pursuant to section 2 of this act. The department shall report to the appropriate standing committees of the legislature by December 31, 1991, on the effectiveness of community service litter cleanup programs funded from grants under this section.

Passed the House February 9, 1990.

Passed the Senate February 28, 1990.

Approved by the Governor March 15, 1990.

Filed in Office of Secretary of State March 15, 1990.

CHAPTER 67

[House Bill No. 2343]
TAX INFORMATION—RELEASE TO UNITED STATES AND CANADIAN
GOVERNMENT AGENCIES

AN ACT Relating to tax information and the secrecy clause; and amending RCW 82.32.330.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 82.32.330, chapter 15, Laws of 1961 as last amended by section 9, chapter 414, Laws of 1985 and RCW 82.32.330 are each amended to read as follows:

Except as hereinafter provided it shall be unlawful for the department of revenue or any member, deputy, clerk, agent, employee, or representative thereof or any other person to make known or reveal any facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration hereof. The foregoing, however, shall not be construed to prohibit the department of revenue or a member or employee thereof from: (1) Giving such facts or information in evidence in any court action involving tax imposed hereunder or involving a violation of the provisions hereof or involving another state department and the taxpayer; (2) giving such facts and information to the taxpayer or his duly authorized agent; (3) publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof; (4) giving such facts or information, for official purposes only, to the governor or attorney general, or to any state department, agency, board, commission, council, or any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (5) permitting its records to be audited and examined by the proper state officer, his agents and employees; (6) giving any such facts or information to the proper officer of the internal revenue service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state; or (7) giving any such facts or information to the Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of the Department of the Treasury, or the army or navy departments of the United States, the United States customs service, the coast guard of the United States, and the United States department of transportation, or any authorized representative thereof, for official purposes.

Any person acquiring knowledge of such facts or information in the course of his employment with the department of revenue and any person acquiring knowledge of such facts and information as provided under (4), (5), (6) and (7) above, who reveals or makes known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding one thousand dollars and, if the offender or person guilty of such violation is an officer or employee of the state, he shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

Passed the House February 9, 1990.

Passed the Senate March 2, 1990.

Approved by the Governor March 15, 1990.

Filed in Office of Secretary of State March 15, 1990.

CHAPTER 68

[House Bill No. 2438]

STATE LIBRARY EMPLOYEES—REIMBURSEMENT FOR ASSAULTS UPON

AN ACT Relating to the state library; and adding a new section to chapter 27.04 RCW.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. A new section is added to chapter 27.04 RCW to read as follows:

- (1) In recognition of prison overcrowding and the hazardous nature of employment in state institutions and offices, the legislature hereby provides a supplementary program to reimburse employees of the state library for some of their costs attributable to their being the victims of offender or resident assaults. This program shall be limited to the reimbursement provided in this section.
- (2) An employee is only entitled to receive the reimbursement provided in this section if the state librarian, or the state librarian's designee, finds that each of the following has occurred:
- (a) An offender or resident has assaulted the employee while the employee is performing the employee's official duties and as a result thereof the employee has sustained injuries which have required the employee to miss days of work; and