

**Chapter 82.01 RCW**  
**DEPARTMENT OF REVENUE**

**Sections**

- 82.01.050 Department established—Director of revenue.  
82.01.060 Director—Powers and duties—Rule-making authority.  
82.01.070 Director—General supervision—Appointment of assistant director, personnel—Personal service contracts for out-of-state auditing services.  
82.01.080 Director—Delegation of powers and duties—Responsibility.  
82.01.090 Director—Exercise of powers, duties and functions formerly vested in tax commission.  
82.01.100 Assistance to other state agencies in administration and collection of taxes.  
82.01.115 Listing of reduction in revenues from tax exemptions to be submitted to legislature by department of revenue—Periodic review and submission of recommendations to legislature by governor.

*Apportionment factors (for school districts) to be based on current figures—Rules and regulations: RCW 28A.150.400.*

*Escheat of postal savings system accounts, director's duties: Chapter 63.48 RCW.*

*Gambling activities, reports to department of revenue: RCW 9.46.130.*

*Motor vehicle fund, distribution of amount to counties, department to furnish information: RCW 46.68.124.*

*Public bodies may retain collection agencies to collect public debts—Fees: RCW 19.16.500.*

*Questionnaires—Job opportunities for welfare recipients—Department to mail: RCW 74.08A.350.*

*Refunds of erroneous or excessive payments: RCW 43.88.170.*

*Termination of tax preferences: Chapter 43.136 RCW.*

**RCW 82.01.050 Department established—Director of revenue.**

There is established a department of state government to be known as the department of revenue of the state of Washington, of which the chief executive officer shall be known as the director of revenue. [1967 ex.s. c 26 s 2.]

**Effective date—1967 ex.s. c 26:** "This act shall take effect July 1, 1967." [1967 ex.s. c 26 s 53.]

**RCW 82.01.060 Director—Powers and duties—Rule-making authority.**

The director of revenue, hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the director, through the department of revenue,

hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the department, must:

(1) Assess and collect all taxes and administer all programs relating to taxes which are the responsibility of the tax commission at the time chapter 26, Laws of 1967 ex. sess. takes effect or which the legislature may hereafter make the responsibility of the director or of the department;

(2) Make, adopt and publish such rules as he or she may deem necessary or desirable to carry out the powers and duties imposed upon him or her or the department by the legislature. However, the director may not adopt rules after July 23, 1995, that are based solely on a section of law stating a statute's intent or purpose, on the enabling provisions of the statute establishing the agency, or on any combination of such provisions, for statutory authority to adopt any rule;

(3) Rules adopted by the tax commission before July 23, 1995, remain in force until such time as they may be revised or rescinded by the director;

(4) Provide by general regulations for an adequate system of departmental review of the actions of the department or of its officers and employees in the assessment or collection of taxes;

(5) Maintain a tax research section with sufficient technical, clerical and other employees to conduct constant observation and investigation of the effectiveness and adequacy of the revenue laws of this state and of the sister states in order to assist the governor, the legislature and the director in estimation of revenue, analysis of tax measures, and determination of the administrative feasibility of proposed tax legislation and allied problems;

(6) Recommend to the governor such amendments, changes in, and modifications of the revenue laws as seem proper and requisite to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of taxes in the most economical manner;

(7) Provide the opportunity for any person feeling aggrieved by any action taken against the person by the department in the administration of chapters 19.02, 19.80, and 59.30 RCW to request a review of the department's action. Such review may be conducted as a brief adjudicative proceeding under RCW 34.05.485 through 34.05.494; and

(8) (a) Establish background investigation policies applicable to those current and prospective department employees and contractors that are or may be authorized by the department to access federal tax information. Such policies must require a criminal history record check through the Washington state patrol criminal identification system and through the federal bureau of investigation, at the expense of the department. The record check must include a fingerprint check using a complete Washington state criminal identification fingerprint card, which must be forwarded by the Washington state patrol to the federal bureau of investigation. The department's background investigation policies must also satisfy any specific background investigation standards established by the internal revenue service.

(b) Information received by the department pursuant to this subsection may be used only for the purposes of making, supporting, or defending decisions regarding the appointment, hiring, or retention of persons, or for complying with any requirements from the internal revenue service. Further dissemination or use of the information is prohibited, notwithstanding any other provision of law. [2017 c 323 s

801; 2011 c 298 s 36; 1995 c 403 s 106; 1977 c 75 s 92; 1967 ex.s. c 26 s 3.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Purpose—Intent—Agency transfer—Contracting—Effective date—2011 c 298:** See notes following RCW 19.02.020.

**Findings—Short title—Intent—1995 c 403:** See note following RCW 34.05.328.

**Effective date—1967 ex.s. c 26:** See note following RCW 82.01.050.

**RCW 82.01.070 Director—General supervision—Appointment of assistant director, personnel—Personal service contracts for out-of-state auditing services.** The director shall have charge and general supervision of the department of revenue. The director shall appoint an assistant director for administration, hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the assistant director, and subject to the provisions of chapter 41.06 RCW may appoint and employ such clerical, technical and other personnel as may be necessary to carry out the powers and duties of the department. The director may also enter into personal service contracts with out-of-state individuals or business entities for the performance of auditing services outside the state of Washington when normal efforts to recruit classified employees are unsuccessful. The director may agree to pay to the department's employees or contractors who reside out of state such amounts in addition to their ordinary rate of compensation as are necessary to defray the extra costs of facilities, living, and other costs reasonably related to the out-of-state services, subject to legislative appropriation for those purposes. The special allowances shall be in such amounts or at such rates as are approved by the office of financial management. This section does not apply to audit functions performed in states contiguous to the state of Washington. [1997 c 156 s 1; 1982 c 128 s 1; 1967 ex.s. c 26 s 4.]

**Effective date—1982 c 128:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect March 1, 1982." [1982 c 128 s 2.]

**RCW 82.01.080 Director—Delegation of powers and duties—Responsibility.** The director may delegate any power or duty vested in or transferred to the director by law, or executive order, to the assistant director or to any of the director's subordinates; but the director shall be responsible for the official acts of the officers and employees of the department. [1997 c 156 s 2; 1967 ex.s. c 26 s 5.]

**RCW 82.01.090 Director—Exercise of powers, duties and functions formerly vested in tax commission.** Except for the powers and duties devolved upon the board of tax appeals by the provisions of RCW 82.03.010 through 82.03.190, the director of revenue shall, after July 1, 1967, exercise those powers, duties and functions theretofore vested in the tax commission of the state of Washington, including all powers, duties and functions of the commission acting as the commission or as the state board of equalization or in any other capacity. [1967 ex.s. c 26 s 6.]

**RCW 82.01.100 Assistance to other state agencies in administration and collection of taxes.** Assistance of the department of revenue in the administration or collection of those state taxes which are administered or collected by other state agencies may be requested by the agencies concerned. Such assistance may be given by the director to the extent that the limitations of time, personnel and the conduct of the duties of the department shall allow. The department shall be reimbursed by any agency to which assistance is rendered. [1967 ex.s. c 26 s 11.]

**RCW 82.01.115 Listing of reduction in revenues from tax exemptions to be submitted to legislature by department of revenue—Periodic review and submission of recommendations to legislature by governor.** See RCW 43.06.400.