

# Local Business Tax and Licensing Simplification Task Force Charter

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**Background** HB 2959, enacted by the Legislature in the 2016 legislative session, directs the state, cities, towns, and identified business associations to partner in developing options for centralized and simplified administration of local business and occupation taxes and business licensing.

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**Purpose** The task force will prepare a report to the legislature by January 1, 2017. The report must contain:

- Options to coordinate administration of local business and occupation taxes
- Options for centralized administration of local business and occupation taxes for those cities and towns that desire to participate in a state-provided alternative
- Options for all cities and towns to partner with the state business licensing service
- A method to share data and establish a seamless state and local user interface for those cities and towns participating in FileLocal
- Additional or alternative options to improve administration of local business tax and licensing
- An examination of the differences in apportionment and nexus between the state and local business and occupation taxes
- An examination of how the differences in apportionment and nexus affect taxpayers and cities

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**Goal**

- Report must be adopted and approved by a majority of the members of the task force
- Minority report may be generated for each topic discussed

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**Objective** To develop a report for the legislature that includes local B&O tax and licensing administration options that provides the greatest benefit to taxpayers.

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<b>Scope</b>	<p>Included</p> <ul style="list-style-type: none"><li>• Licensing</li><li>• Nexus</li><li>• Classifications</li><li>• Measure of tax</li><li>• Apportionment</li><li>• Administration</li><li>• Other options to improve administration of local business and occupation tax and licensing</li><li>• Information sharing between Revenue and FileLocal</li></ul> <p>Optional</p> <ul style="list-style-type: none"><li>• Draft legislation</li></ul> <hr/>
<b>Task Force Meeting Frequency</b>	<p>The group is required to meet at least once a month. Additional meetings may be required to satisfy the legislation.</p> <hr/>
<b>Task Force Voting</b>	<p>The members listed below are the official voting members of the task force. Vote by proxy will be allowed by designating in writing another member of the task force and a copy must be provided to the task force chair.</p> <p>The Task Force will conduct interim votes on options and recommendations for each subject matter included in the scope but the Task Force reserves the right to revisit the votes prior to finalization of the written report.</p> <p>Majority vote – means 50% plus one or more of the voting members in attendance or by proxy.</p> <hr/>

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## Task Force Members

Name	Representing	Role
Marcus Glasper, Deputy Director	Department of Revenue	Task Force Chair
Eric Lohnes, AWB Government Affairs Director	Association of Washington Business	Business representative
Ronald Bueing	Association of Washington Business	Business representative
Patrick Connor, NFIB/Washington State Director	National Federation of Independent Business	Business representative
Mark Johnson, WRA Vice President Government Affairs	Washington Retail Association	Business representative
Peter King, AWC CEO	Association of Washington Cities	City representative
Andrew Cherullo, Finance Director City of Tacoma	City (population > 100,000)	B&O city representative
Kim Krause, Finance Director City of Burien	City (population < 100,000)	B&O city representative
Glen Lee, Finance Director City of Seattle	FileLocal	B&O city representative

## Task Force Staff

The following Department of Revenue staff will support the task force.

Name	Representing	Role
Patti Wilson, Local Government Liaison	Department of Revenue	Task force staff
Joanne Gordon, Legislative Coordinator	Department of Revenue	Task force staff

# Local Business Tax and Licensing Simplification Task Force Charter

## Charter Approval

Name	Representing	Signature
Marcus Glasper, Deputy Director	Department of Revenue	
Eric Lohnes, AWB Government Affairs Director	Association of Washington Business	
Ronald Bueing	Association of Washington Business	
Patrick Connor, NFIB/Washington State Director	National Federation of Independent Business	
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