



## Tax Advisory Group Charter

### Purpose

The Seattle Tax Advisory Group's purpose is to:

1. Provide a communication forum for the City of Seattle's Department of Finance and Administrative Services (FAS) License and Tax Administration (LTA) division and the business community to discuss tax administration and policy; and
2. Provide a taxpayer perspective on specific tax issues, assist FAS in the development of tax policy, and identify improvements to the administration of Seattle taxes.

### Meetings

The group will meet on a quarterly basis with dates to be agreed upon by the members. Members may identify one substitute from their respective organizations to attend on their behalf. Members are urged to attend in person, not by phone. Information will be sent to the members in a timely manner and members will be expected to be prepared for the meeting and any decisions which may need to be made. Meetings will not exceed 90 minutes.

### Agenda

City of Seattle staff will develop the agenda, which will include topics forwarded to FAS in advance by Seattle Tax Advisory Group members and/or topics provided by the City of Seattle. Topics can include any areas and issues of broad interest to the members but will not include specific taxpayer matters and audits.

The agenda and information materials will be distributed electronically two weeks prior to the meeting. Information from the meeting will be posted on the Seattle Tax Advisory Group website (hosted by the City of Seattle).

### Members

Members will be selected from the business community by the City of Seattle and representation will be proportional between corporations and small businesses to reflect the nature of Seattle's business community. The group will not exceed 10 members. Members will serve for a period of two years. Members may ask to be replaced at any point during their terms by informing the Seattle City Finance Director in writing.

Members will not discuss or advocate specific interests or positions for their own respective organizations, but instead will provide experienced and objective input to the City Finance Director on Seattle tax policy.

### Description of Duties

The Seattle Tax Advisory Group focuses on broad Seattle tax matters and serves as an advisory board to the City Finance Director. Members analyze, consider, and review existing tax policy and/or recommend policies with respect to emerging tax issues; offer constructive observations regarding current or proposed

Seattle tax policies, programs and procedures; and advise the City Finance Director with respect to issues having substantive effect on Seattle tax administration.

### **Decision Making**

The Seattle Tax Advisory Group is intended to facilitate open discussion of issues and options. FAS staff will provide background information related to specific issues for the group to review prior to discussing and making recommendations. While members will strive to provide consensus-based recommendations to FAS, if no consensus can be reached, members will provide the complete range of input to the City Finance Director for the director's consideration.

The City Finance Director will take the members' recommendation into consideration but has the final decision-making authority. If the City Finance Director does not follow the members' recommendation, FAS will provide detailed explanation to the group and to the public. All decisions will be published on the City's website and distributed through other communication channels as well.