

From: [OFFICE RECEPTIONIST, CLERK](#)
To: [Martinez, Jacquelynn](#)
Subject: FW: Proposed Changes to Washington Supreme Court Public Defense Standards
Date: Wednesday, October 23, 2024 4:53:49 PM
Attachments: [Washington State and Local Tax System.pdf](#)

From: Nick Wagner <nickwagner@mac.com>
Sent: Wednesday, October 23, 2024 4:43 PM
To: OFFICE RECEPTIONIST, CLERK <SUPREME@COURTS.WA.GOV>
Cc: Bette <bettepine@me.com>
Subject: Proposed Changes to Washington Supreme Court Public Defense Standards

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To the Justices of the Washington Supreme Court:

We encourage you to adopt the rule changes proposed by the Washington State Bar Association (WSBA) and its Council on Public Defense. The proposed changes address: support staff requirements, attorney qualifications, and caseload standards.

As the WSBA explained in support of the proposed changes, "Revisions in all three areas were necessary to recognize the realities of current public defense practice, ensure the standards met Constitutional requirements, and to address public defender attrition and difficulty recruiting new attorneys to the profession." We find the reasoning set forth in the extensive report of the WSBA Council on Public Defense to be compelling, and we hope the Court will implement the report's recommendations.

We understand that some state and local government officials object to having to devote additional resources to defending the constitutional rights of criminal defendants, because there are competing demands on state and local government resources; however, protecting the constitutional rights of its citizens, who are presumed innocent unless and until proven guilty, should be the highest priority of state and local government.

With regard to the availability of public resources, we are also mindful that our state and local tax system is one of the most regressive in the nation (<https://sfo2.digitaloceanspaces.com/itep/itep-whopays7-Washington.pdf>) (copy attached). If we taxed the wealthiest of our residents at the same

rate as the least wealthy, there would be more than enough resources to meet our constitutional duties to criminal defendants and to address the other concerns of our state and local governments.

Thank you for considering our comments.

Nicholas Wagner (WSBA 10731, retired)

Elizabeth M. Pine

Seattle, WA



Washington

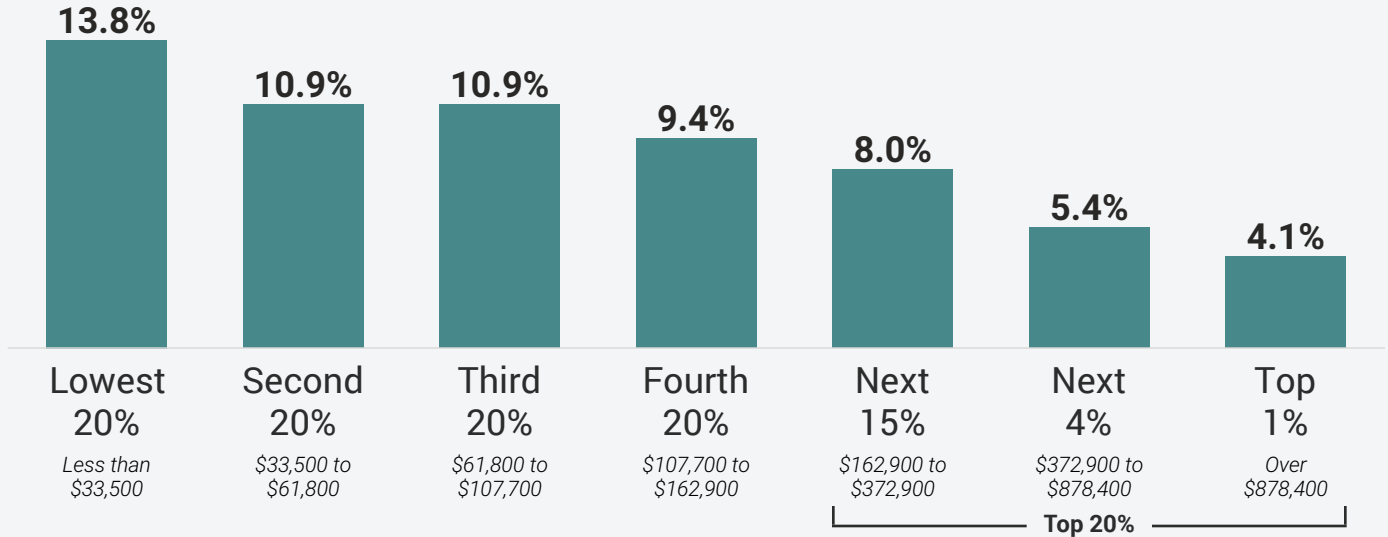
State and local tax shares of family income

Total Taxes

Share of family income

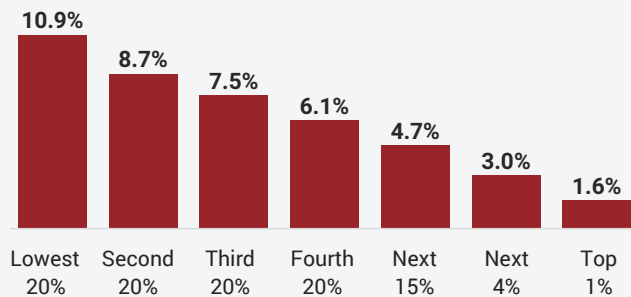


REGRESSIVE



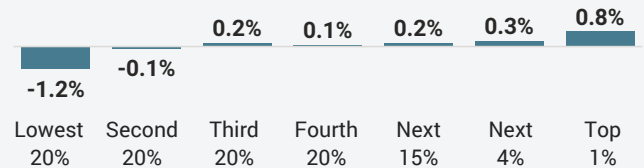
Sales & Excise Taxes

Share of family income



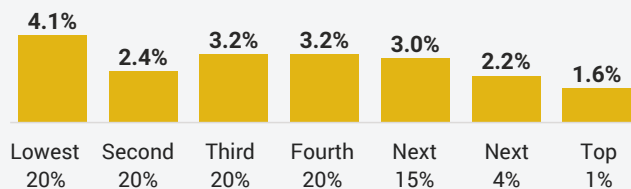
All Other Taxes

Share of family income



Property Taxes

Share of family income








Note: All figures and charts show 2024 tax law in Washington, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.3 percent) state and local tax revenue collected in Washington. As seen in Appendix D, the state's new Working Families Tax Credit and Capital Gains Excise Tax have lessened the regressive tilt of Washington's tax system. Overall tax rates on the top 1 percent rose by 0.6 percentage points because of these policies while tax rates for the bottom fifth fell by 1.4 percentage points. These changes caused the state to move 1 spot in the ITEP Inequality Index rankings, from most to 2nd most regressive.

Washington

State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

					Top 20%		
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$33,500	\$33,500 to \$61,800	\$61,800 to \$107,700	\$107,700 to \$162,900	\$162,900 to \$372,900	\$372,900 to \$878,400	Over \$878,400
Average Income in Group	\$18,600	\$47,400	\$82,400	\$132,800	\$235,600	\$537,800	\$2,077,500
 Sales & Excise Taxes	10.9%	8.7%	7.5%	6.1%	4.7%	3.0%	1.6%
General Sales—Individuals	4.7%	4.0%	3.5%	2.8%	2.1%	1.2%	0.4%
Other Sales & Excise—Ind.	2.8%	1.7%	1.3%	1.0%	0.8%	0.4%	0.2%
Sales & Excise—Business	3.4%	3.0%	2.7%	2.2%	1.9%	1.4%	1.1%
 Property Taxes	4.1%	2.4%	3.2%	3.2%	3.0%	2.2%	1.6%
Home, Rent, Car—Individuals	3.6%	1.9%	2.7%	2.7%	2.5%	1.6%	0.5%
Other Property Taxes	0.5%	0.5%	0.5%	0.5%	0.5%	0.6%	1.1%
 Income Taxes	-1.4%	-0.3%	0.0%	0.0%	0.1%	0.2%	0.7%
Personal Income Taxes *	-1.4%	-0.3%	0.0%	0.0%	0.1%	0.2%	0.7%
Corporate Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 Other Taxes	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
 TOTAL TAXES	13.8%	10.9%	10.9%	9.4%	8.0%	5.4%	4.1%

* Washington state provides a tax rebate to low-income households structured with similar eligibility requirements to the federal Earned Income Tax Credit (EITC), and levies a tax on the sale or exchange of certain capital assets, structured as an excise tax for the purposes of state law and upheld as such by the state Supreme Court in 2023. For the purposes of this 50-state study, we include the Capital Gains Excise Tax and the Working Families Tax Credit on the income tax line to improve comparability of our results to other states that accomplish similar objectives within their income tax codes.

ITEP Tax Inequality Index

ITEP's Tax Inequality Index measures the effects of each state's tax system on income inequality. **According to this measure, Washington has the 2nd most regressive state and local tax system in the country.** Income disparities are larger in Washington after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

Tax features driving the data in Washington

