



FOR IMMEDIATE RELEASE
OCTOBER 5, 2022

CITIZEN ACTION DEFENSE FUND CHALLENGES RULEMAKING FOR UNCONSTITUTIONAL TAX

Government Watchdog Nonprofit Sends Cease and Desist Letter and Public Records Request to Department of Revenue to Stop Rulemaking on Capital Gains Income Tax Legislation

Olympia, Washington State— OCTOBER 5, 2022 —Today the Citizen Action Defense Fund (CADF) sent a letter demanding that the Department of Revenue stop rulemaking to implement the capital gains income tax that was recently struck down as “unconstitutional and void” by a state court in the *Quinn v. State of Washington* case. In the letter, CADF Executive Director Jackson Maynard challenged the constitutionality of the agency’s rulemaking process to implement the tax that directly conflicts with the court’s ruling. Because the statute is legally void, the Department also lacks legal authority to adopt rules implementing it which violates the Administrative Procedures Act.

“It is black letter law that statutes declared unconstitutional . . . have no legal effect whatsoever and the law treats them as if they never existed.” Maynard stated in the letter. “The Department’s actions to ignore a valid ruling from another branch of government serves to undermine the rule of law and respect for the judiciary.”

In the letter, CADF demanded that the Department cease and desist rule-making until either a court reverses the lower court ruling or issues a stay. Because of concerns of political pressure influencing the Department, CADF also seeks records relating to the timing and implementation of rule-making.

“Everybody understands that you can’t just ignore court rulings that you disagree with. The Department is doing exactly that. If necessary, we will seek review as soon as possible to stop the agency from breaking the law.” Maynard said.

CADF is an independent, nonprofit organization based in Washington state that supports and pursues strategic, high-impact litigation in cases to advance free markets, restrain government overreach or defend constitutional rights. The government watchdog nonprofit files lawsuits, represents affected parties and intervenes in cases when the state enacts laws that violate the state or federal constitutions, when government officials take actions that infringe upon the First Amendment or other constitutional rights, or when agencies promulgate rules in violation of state law.

###

For more information, press only:

Jackson Maynard

Office: (360) 878-9206

Cell: (850) 519-3495

jackson@citizenactiondefense.org