
SENATE BILL 5188

State of Washington

58th Legislature

2003 Regular Session

By Senators Benton, Stevens and Esser

Read first time 01/17/2003. Referred to Committee on Ways & Means.

1 AN ACT Relating to taxation; adding a new section to chapter 43.135
2 RCW; creating a new section; and providing a contingent effective date.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 43.135 RCW
5 to read as follows:

6 (1) Any tax increase imposed by the state requires voter approval
7 unless the tax increase is approved by a vote of at least two-thirds of
8 the members of each house.

9 (2) For the purposes of this section, "tax" includes, but is not
10 necessarily limited to, sales and use taxes, property taxes, business
11 and occupation taxes, excise taxes, fuel taxes, impact fees, license
12 fees, permit fees, and any monetary charge by government.

13 (3) For the purposes of this section, "tax" does not include:

14 (a) Higher education tuition; and

15 (b) Civil and criminal fines and other charges collected in cases
16 of restitution or violation of law or contract.

17 (4) For the purposes of this section, "tax increase" includes, but
18 is not necessarily limited to, a new tax, a monetary increase in an

1 existing tax, a tax rate increase, an expansion in the legal definition
2 of a tax base, and an extension of an expiring tax.

3 (5) For the purposes of this section, "state" includes, but is not
4 necessarily limited to, the state itself and all its departments and
5 agencies, any city, county, special district, and other political
6 subdivision or governmental instrumentality of or within the state.

7 (6) This section does not apply to any specific emergency measure
8 authorized by vote of two-thirds of the members of each house of the
9 legislature and expiring not later than twelve months from the
10 effective date of the emergency act.

11 (7) This section is intended to add to, and not replace, the
12 requirements for tax increases set forth in Initiative 601, the
13 Taxpayer Protection Act, RCW 43.135.035.

14 NEW SECTION. **Sec. 2.** The provisions of this act are to be
15 liberally construed to effectuate the policies and purposes of this
16 act.

17 NEW SECTION. **Sec. 3.** This act takes effect if the proposed
18 amendment to Article VII, section 1 of the state Constitution, which
19 requires voter approval for any tax increase (S-0510/03), is validly
20 submitted to and is approved and ratified by the voters at a general
21 election held in November 2003. If the proposed amendment is not
22 approved and ratified, this act is null and void in its entirety.

23 NEW SECTION. **Sec. 4.** If any provision of this act or its
24 application to any person or circumstance is held invalid, the
25 remainder of the act or the application of the provision to other
26 persons or circumstances is not affected.

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