SENATE BILL REPORT

SJR 8225

AS REPORTED BY COMMITTEE ON WAYS & MEANS, FEBRUARY 25, 1991

Brief Description: Requiring a three-fifths favorable vote of the legislature for new state taxes or tax increases.

SPONSORS: Senators McDonald, Sutherland, Craswell, Stratton, Bluechel, Rasmussen, McCaslin, Conner, Hayner, Owen, Bailey, Amondson, Matson, Newhouse, Anderson, Sellar, Johnson, Barr, Metcalf, Roach, Oke, L. Smith, Thorsness and Erwin.

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass.
Signed by Senators McDonald, Chairman; Craswell, Vice Chairman; Bailey, Bluechel, Cantu, Hayner, Matson, Metcalf, Newhouse, Owen, L. Smith, and West.

Minority Report: Do not pass.
Signed by Senators Gaspard, L. Kreidler, Murray, Niemi, Rinehart, Talmadge, and Williams.

Staff: Terry Wilson (786-7715)

Hearing Dates: February 21, 1991; February 25, 1991

BACKGROUND:

To change Washington's tax laws requires approval by a simple majority of each house of the Legislature. This is the same requirement as most other legislation. The following measures require a 60 percent vote of each house: the authorization of a bond sale without a vote of the people; a change in state statutes expanding the definition of industrial development projects for non-recourse revenue bond purposes; and the authorization of lotteries.

Proposed amendments to the State Constitution require a two-thirds vote of the members of each house of the Legislature and approval by a majority of the voters.

To make it more difficult to increase taxes, seven states have adopted "super majority" requirements. Rather than needing a simple majority vote of the Legislature for a tax increase, these states require three-fifths to three-fourths favorable vote.

SUMMARY:

To enact a new state tax or increase the rate or the base of an existing state tax requires a favorable vote of

three-fifths of the members of each house of the Legislature. Initiatives are not subject to these requirements.

Appropriation: none

Revenue: none

Fiscal Note: available

TESTIMONY FOR: None

TESTIMONY AGAINST: None

TESTIFIED: No one