

**SENATE JOINT RESOLUTION 8214**

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**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** Senators Rinehart, Conner, Gaspard, Murray, Talmadge, A. Smith and Pelz.

Read first time January 25, 1991. Referred to Committee on Ways & Means.

1            BE IT RESOLVED, BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF  
2 THE STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3            THAT, At the next general election to be held in this state there  
4 shall be submitted to the qualified voters of the state for their  
5 approval and ratification, or rejection, an amendment to Article VII,  
6 section 1 of the Constitution of the state of Washington to read as  
7 follows:

8            Article VII, section 1. The power of taxation shall never be  
9 suspended, surrendered or contracted away. All taxes shall be uniform  
10 upon the same class of property within the territorial limits of the  
11 authority levying the tax and shall be levied and collected for public  
12 purposes only: PROVIDED, That the legislature may provide that large  
13 increases in assessments be phased-in over a period of years, under  
14 conditions and restrictions provided by law. The word "property" as  
15 used herein shall mean and include everything, whether tangible or  
16 intangible, subject to ownership. All real estate shall constitute one

1 class: PROVIDED, That the legislature may tax mines and mineral  
2 resources and lands devoted to reforestation by either a yield tax or  
3 an ad valorem tax at such rate as it may fix, or by both. Such  
4 property as the legislature may by general laws provide shall be exempt  
5 from taxation. Property of the United States and of the state,  
6 counties, school districts and other municipal corporations, and  
7 credits secured by property actually taxed in this state, not exceeding  
8 in value the value of such property, shall be exempt from taxation.  
9 The legislature shall have power, by appropriate legislation, to exempt  
10 personal property to the amount of three thousand (\$3,000.00) dollars  
11 for each head of a family liable to assessment and taxation under the  
12 provisions of the laws of this state of which the individual is the  
13 actual bona fide owner.

14 BE IT FURTHER RESOLVED, That the secretary of state shall cause  
15 notice of the foregoing constitutional amendment to be published at  
16 least four times during the four weeks next preceding the election in  
17 every legal newspaper in the state.