

2195

Sponsor(s): Representative Brekke

Brief Description: Enacting an income tax.

HB 2195 - DIGEST

Defines terms.

Designates procedures for computation of income tax and taxable income modifications.

Provides for apportionment and allocation of income for individuals, estates, and trusts.

Specifies the income tax rates and credits.

Establishes employer withholding requirements.

Provides penalties for a failure to pay or collect the required withholding.

Provides for the administration and enforcement of the income tax.

Designates criminal penalties for attempts to evade the tax imposed.

Establishes an appeal process.

Declares that the act is subject to ratification of a proposed constitutional amendment at the next general election.