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HOUSE BILL 3161

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State of Washington                      56th Legislature                      2000 1 Special Session

By Representatives Thomas, Barlean, Cairnes, Campbell, Esser, DeBolt, Benson, Huff, Lisk, Lambert, Mulliken, Pflug, D. Sommers, Crouse, Mielke, Schindler, Fortunato, Delvin, Talcott, Ericksen, Clements, Pennington, Carrell, Woods, Boldt, McMorris, D. Schmidt, G. Chandler, Koster, B. Chandler, Morris, Sullivan and Sump

Read first time 03/21/2000. Referred to Committee on Finance.

1            AN ACT Relating to limiting tax increases by requiring voter  
2 approval; adding a new section to chapter 43.135 RCW; and creating new  
3 sections.

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

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

7            (1) Any tax increase imposed by the state shall require voter  
8 approval.

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.** If any provision of this act or its  
18 application to any person or circumstance is held invalid, the  
19 remainder of the act or the application of the provision to other  
20 persons or circumstances is not affected.

21 NEW SECTION. **Sec. 4.** This act applies retroactively to January 1,  
22 2000.

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