
SENATE BILL 5774

State of Washington 56th Legislature 1999 Regular Session

By Senators Hochstatter, Roach, Swecker and Morton

Read first time 02/08/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to freedom of conscience in fulfilling tax
2 obligations for K-12 education; and adding a new chapter to Title 84
3 RCW.

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

5 NEW SECTION. **Sec. 1.** The legislature is in agreement with
6 founding father Thomas Jefferson's statements that "[t]o compel a man
7 to furnish contributions of money for the propagation of opinions which
8 he disbelieves and abhors is sinful and tyrannical"; that "[t]he
9 opinions of men are not the object of civil government, nor under its
10 jurisdiction"; and that "[t]o suffer the civil magistrate to intrude
11 his powers into the field of opinion and to restrain the profession or
12 propagation of principles on supposition of their ill tendency is a
13 dangerous fallacy, which at once destroys all religious liberty."

14 The legislature recognizes and reaffirms the Enabling Act that
15 permitted Washington to become a state and that required the following
16 ordinance to be irrevocable without the consent of the United States
17 and the people of Washington: "That perfect toleration of religious
18 sentiment shall be secured and that no inhabitant of said States shall

1 ever be molested in person or property on account of his or her mode of
2 religious worship."

3 The legislature recognizes and reaffirms Article XXVI of the state
4 Constitution, the Compact with the United States, requiring the
5 following ordinance to be irrevocable without consent of the United
6 States and the people of Washington: "That perfect toleration of
7 religious sentiment shall be secured and that no inhabitant of this
8 state shall ever be molested in person or property on account of his or
9 her mode of religious worship."

10 The legislature further recognizes and reaffirms Article I, section
11 11 of the state Constitution: "Absolute freedom of conscience in all
12 matters of religious sentiment, belief and worship, shall be guaranteed
13 to every individual, and no one shall be molested or disturbed in
14 person or property on account of religion.

15 Therefore, to support these unalienable rights of conscience and
16 beliefs, the legislature hereby provides a remedy for the fulfillment
17 of the obligation of that portion of the taxpayer's property tax
18 designated for K-12 public education.

19 NEW SECTION. **Sec. 2.** Fulfillment of that portion of a taxpayer's
20 property tax obligation designated for K-12 education, under this
21 chapter, is met as follows:

22 (1) An amount equal to that portion of the taxpayer's property
23 taxes designated for K-12 public education that has been contributed to
24 one or more private schools located within the county of the taxpayer's
25 residence that are consistent with the taxpayer's conscience, in
26 exercise of his or her freedom of conscience, if:

27 (a) The taxpayer files a notarized Freedom of Conscience statement
28 with the county treasurer; and

29 (b) The taxpayer provides the county treasurer with written proof
30 of the receipt of the contribution by the school; and

31 (2) If the taxpayer is a parent who through the exercise of his or
32 her freedom of conscience has elected to home school the taxpayer's
33 children, an amount equal to that portion of the taxpayer's property
34 taxes designated for K-12 public education up to the amount that
35 taxpayer expended for the education of the taxpayer's children, if:

36 (a) The taxpayer files a notarized Freedom of Conscience statement
37 with the county treasurer; and

1 (b) The taxpayer submits written receipts to the county treasurer
2 as evidence that the taxpayer expended equal funds for the education of
3 the taxpayer's children.

4 If the taxpayer, under subsection (2)(a) and (b) of this section
5 has a tax obligation that exceeds the amount expended under that
6 subsection the balance of the tax obligation may be met under the terms
7 of subsection (1)(a) and (b) of this section.

8 NEW SECTION. **Sec. 3.** This act applies to property taxes levied
9 for collection in the year 2000 and thereafter.

10 NEW SECTION. **Sec. 4.** Sections 1 through 3 of this act constitute
11 a new chapter in Title 84 RCW.

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