
SENATE BILL 6704

State of Washington 56th Legislature 2000 Regular Session

By Senators Benton, Roach and Finkbeiner

Read first time 01/24/2000. Referred to Committee on Ways & Means.

1 AN ACT Relating to taxation; adding a new section to chapter 43.135
2 RCW; creating a new section; and providing a contingent effective date.

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

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

6 (1) Any tax increase imposed by the state requires voter approval.

7 (2) For the purposes of this section, "tax" includes, but is not
8 necessarily limited to, sales and use taxes, property taxes, business
9 and occupation taxes, excise taxes, fuel taxes, impact fees, license
10 fees, permit fees, and any monetary charge by government.

11 (3) For the purposes of this section, "tax" does not include:

12 (a) Higher education tuition; and

13 (b) Civil and criminal fines and other charges collected in cases
14 of restitution or violation of law or contract.

15 (4) For the purposes of this section, "tax increase" includes, but
16 is not necessarily limited to, a new tax, a monetary increase in an
17 existing tax, a tax rate increase, an expansion in the legal definition
18 of a tax base, and an extension of an expiring tax.

1 (5) For the purposes of this section, "state" includes, but is not
2 necessarily limited to, the state itself and all its departments and
3 agencies, any city, county, special district, and other political
4 subdivision or governmental instrumentality of or within the state.

5 (6) This section does not apply to any specific emergency measure
6 authorized by vote of two-thirds of the members of each house of the
7 legislature and expiring not later than twelve months from the
8 effective date of the emergency act.

9 (7) This section is intended to add to, and not replace, the
10 requirements for tax increases set forth in Initiative 601, the
11 Taxpayer Protection Act, RCW 43.135.035.

12 NEW SECTION. **Sec. 2.** The provisions of this act are to be
13 liberally construed to effectuate the policies and purposes of this
14 act.

15 NEW SECTION. **Sec. 3.** This act takes effect if the proposed
16 amendment to Article VII, section 1 of the state Constitution, which
17 requires voter approval for any tax increase (S-3315/00), is validly
18 submitted to and is approved and ratified by the voters at a general
19 election held in November 2000. If the proposed amendment is not
20 approved and ratified, this act is null and void in its entirety.

21 NEW SECTION. **Sec. 4.** If any provision of this act or its
22 application to any person or circumstance is held invalid, the
23 remainder of the act or the application of the provision to other
24 persons or circumstances is not affected.

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