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**SENATE JOINT RESOLUTION 8209**

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**State of Washington                      60th Legislature                      2007 Regular Session**

**By Senators Franklin and Kohl-Welles**

Read first time 01/11/2007. Referred to Committee on Ways & Means.

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

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

8            Article VII, section .... (1) The legislature may enact taxes  
9 imposed on or measured by net income as defined by the legislature.  
10 The legislature may not increase the rates of tax established in the  
11 act initially adopting an income tax unless the increase is submitted  
12 to the qualified electors of the state and is approved by at least  
13 sixty percent of the electors voting thereon.

14            (2) Income is not property within the meaning of this article, and  
15 a tax on income is not a tax on property.

16            (3) The legislature may by law coordinate the administration and  
17 collection of state income taxes with the income tax laws, regulations,  
18 and procedures of the United States. The legislature may adopt by

1 reference any federal statutes relating to federal income taxes,  
2 including future amendments thereto.

3 (4) Any bill that includes an exemption from tax, an exclusion or  
4 deduction from the base of a tax, a credit against a tax, a deferral of  
5 tax, or a preferential rate of tax shall not become law unless approved  
6 by at least a sixty percent majority vote of the members of each house  
7 voting thereon, or by an initiative or referendum approved by the  
8 people pursuant to the powers reserved by the people under Article II,  
9 section 1 of this Constitution. This subsection does not apply to  
10 exemptions, exclusions, deductions, deferrals, or preferential rates  
11 adopted as part of the act initially imposing a tax.

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

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