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**SENATE BILL 6702**

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**State of Washington**                      **66th Legislature**                      **2020 Regular Session**

**By** Senators Braun, Rivers, Wilson, L., and Brown

Read first time 03/10/20. Referred to Committee on Ways & Means.

1            AN ACT Relating to banning a state or local income tax; adding a  
2 new section to chapter 84.09 RCW; and creating new sections.

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

4            NEW SECTION.    **Sec. 1.**    The legislature finds that Washington's  
5 supreme court has repeatedly ruled that income is personal property  
6 and is subject to the constitutional protections and restrictions on  
7 taxing property. Washington voters have rejected ten straight ballot  
8 measures to impose any form of income tax. In adopting this act, the  
9 legislature intends to cement and reinforce what our state department  
10 of commerce calls our competitive advantage by banning any type of  
11 state or local income tax.

12           NEW SECTION.    **Sec. 2.**    A new section is added to chapter 84.09  
13 RCW to read as follows:

14            (1) No state or local tax may be imposed on income derived from  
15 wages, investments, the sale of goods or services, or any other  
16 source. This prohibition includes any taxes on net or gross income,  
17 except that this section does not prohibit a state or local tax in  
18 effect on January 1, 2020, or any modifications to such a tax.

19            (2) A tax is in effect on January 1, 2020, if it has been enacted  
20 into law and has not been ruled unconstitutional as of that date by

1 any court of competent jurisdiction, even if later reversed on  
2 appeal.

3 NEW SECTION. **Sec. 3.** The provisions of this act are to be  
4 liberally construed to effectuate the policies, purposes, and intent  
5 of this act.

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