

---

**SENATE JOINT RESOLUTION 8204**

---

**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senators L. Wilson and Dozier

Read first time 01/16/23. 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  
7 a new section to read as follows:

8 Article VII, section . . . . Notwithstanding any other provision  
9 of this Constitution, the following tax relief is allowed:

10 (a) The legislature may, by appropriate legislation, provide a  
11 homestead property tax exemption for taxes levied for state purposes  
12 on property occupied as a principal residence by the individual  
13 claiming the exemption. The legislature may also, by appropriate  
14 legislation, provide a similar benefit through a renter's credit to  
15 qualified residential tenants.

16 (b) The homestead property tax exemption authorized under  
17 subsection (a) of this section may be in the form of a reduction of  
18 up to \$250,000 of equalized assessed valuation of qualifying  
19 properties. To prevent the homestead property tax exemption from  
20 shifting the state property tax burden to higher valued principal  
21 residences and nonexempt property, the state levy or levies must be  
22 reduced as necessary to prevent the homestead property tax exemption

1 from resulting in a higher tax rate than would have occurred in the  
2 absence of the homestead property tax exemption.

3 (c) The renter's credit authorized under subsection (a) of this  
4 section must be in the form of a refund of a portion of the rent paid  
5 by qualifying tenants on their primary residence. The amount of  
6 renter's credit for a tenant may not exceed the maximum amount of tax  
7 reduction provided by the homestead property tax exemption authorized  
8 under subsection (a) of this section.

9 (d) The legislature may provide for an annual increase to the  
10 maximum amount of exemption and credit provided in subsections (b)  
11 and (c) of this section.

12 (e) The legislature may place other limitations and conditions  
13 upon the homestead property tax exemption and renter's credit as it  
14 deems proper.

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

--- END ---