

SENATE BILL REPORT

SJR 8203

As of February 24, 2025

Brief Description: Amending the Constitution to allow for a property tax exemption for a principal place of residence.

Sponsors: Senators Robinson, Cleveland, Conway, Cortes, Dhingra, Frame, Hasegawa, Kauffman, Krishnadasan, Lias, Nobles, Pedersen, Riccelli, Saldaña, Salomon, Shewmake, Slatter, Stanford, Trudeau and Wilson, C..

Brief History:

Committee Activity: Ways & Means: 2/25/25.

Brief Summary of Bill

- Amends the Washington State Constitution to allow for a property tax exemption for a principal place of residence.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Jeffrey Mitchell (786-7438)

Background: Article VII, Section 1 of the Washington State Constitution provides that all taxes shall be uniform upon the same class of property. Under the Washington State Constitution, real estate constitutes one class of property, and it must be taxed uniformly within any particular taxing district in Washington. This means that taxes must be the same on real property of the same market value. Uniformity requires both an equal rate of tax and equality in valuing the property taxed.

Summary of Bill: The Washington State Constitution is amended to allow the Legislature to provide a property tax exemption for a principal place of residence. The Legislature, in its discretion, may place restrictions and conditions upon the exemption.

Appropriation: None.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Fiscal Note: Available.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.