
HOUSE BILL 2725

State of Washington 56th Legislature 2000 Regular Session

By Representatives Mielke, Boldt, Carrell, Campbell, Sump and Fortunato

Read first time 01/19/2000. Referred to Committee on Finance.

1 AN ACT Relating to limiting taxes; and adding a new section to
2 chapter 84.55 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.55 RCW
5 to read as follows:

6 (1) Any tax increase adopted by any governmental entity during the
7 period beginning July 2, 1999, through December 31, 1999, is null and
8 void and of no effect. Revenues collected from any tax or fee increase
9 adopted by any governmental entity during the period beginning July 2,
10 1999, through December 31, 1999, shall be remitted to the taxpayer.

11 (2) For the purposes of this section, "tax" includes, but is not
12 necessarily limited to, sales and use taxes, property taxes, business
13 and occupation taxes, fuel taxes, impact fees, license fees, permit
14 fees, utility rates, including sewer and water rates, and any other
15 excise tax, fee, or monetary charge imposed by the state.

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

17 (a) Higher education tuition;

18 (b) Civil and criminal fines and other charges collected in cases
19 of restitution or violation of law or contract; and

1 (c) The price of goods offered for sale by the state.

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

6 (5) For the purposes of this section, "tax increase" does not
7 include any taxes approved by a vote of the people.

8 (6) For the purposes of this section, "governmental entity"
9 includes, but is not necessarily limited to, the state and all its
10 departments and agencies, any county, city, town, or special district,
11 and any other political subdivision or governmental instrumentality
12 within the state.

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