
HOUSE JOINT RESOLUTION 4222

State of Washington 56th Legislature 2000 Regular Session

By Representative Thomas

Read first time . Referred to Committee on .

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 rate of tax upon personal income shall not exceed two percent. The
11 rate of tax upon corporate income shall not exceed six percent. No
12 local government may enact taxes imposed on or measured by net income.
13 The legislature may by law coordinate the administration and collection
14 of state income taxes with the income tax laws, regulations, and
15 procedures of the United States. The legislature may adopt by
16 reference any federal statutes relating to federal income taxes,
17 including future amendments thereto. Income is not property within the
18 meaning of this article, and a tax upon income is not a tax on
19 property.

20 (2) The rate of state taxes on retail sales and use of tangible
21 personal property and services shall not exceed three percent. The

1 rate of state gross receipts taxes on businesses and occupations shall
2 not exceed 0.33 percent. The rate of state taxes on insurance premiums
3 shall not exceed two percent. The rate of state taxes on real estate
4 sales and transfers shall not exceed one percent.

5 (3) The legislature shall set the rates of excise taxes imposed by
6 the state for general fund purposes, other than those taxes specified
7 in subsections (1) and (2) of this section, so that the total revenue
8 from those taxes does not exceed five percent of general fund revenue.

9 (4) The legislature may impose fees for specific services and
10 programs, at rates or amounts that do not provide more revenue than
11 necessary to pay for the programs or services.

12 BE IT FURTHER RESOLVED, That this amendment is a single amendment
13 within the meaning of Article XXIII, section 1 of the state
14 Constitution.

15 The legislature finds that the changes contained in this amendment
16 constitute a single integrated plan for reform of state taxes. If this
17 amendment is held to be separate amendments, this joint resolution is
18 void in its entirety and is of no further force and effect.

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

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