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SENATE JOINT RESOLUTION 8205

State of Washington 66th Legislature 2019 Regular Session

By Senators Brown, Becker, Fortunato, Schoesler, Warnick, Braun, and Wilson, L.

Read first time 01/25/19. Referred to Committee on Law & Justice.

BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

THAT, At the next general election to be held in this state the secretary of state shall submit to the qualified voters of the state for their approval and ratification, or rejection, an amendment to Article IV of the Constitution of the state of Washington by adding a new section to read as follows:

Article IV, section . . . (1) Authorization. In addition to the other courts authorized in this article, judicial power is vested in a tax court to be established by statute.

- (2) Jurisdiction. The tax court will have jurisdiction over tax disputes as provided by statute. Nothing in this section limits the original jurisdiction of superior courts in cases involving the legality of any tax, impost, or assessment and nothing in this section precludes the legislature from authorizing concurrent jurisdiction over such matters in the tax court.
- (3) Review. Tax court decisions may be reviewed by the supreme court as provided by statute or by rule authorized by statute.
- 19 (4) Judges. The number, manner of election, compensation, terms 20 of office, removal and retirement of judges of the tax court shall be 21 as provided by statute.

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(5) Administration and Procedure. The administration and procedures of the tax court shall be as provided by statute or, if not so provided, by rules issued by the tax court.

(6) Conflicts. The provisions of this section supersede any conflicting provisions in prior sections of this article.

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

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