
HOUSE JOINT RESOLUTION 4224

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Locke, R. King and Winsley.

Read first time February 20, 1991. Referred to Committee on Revenue.

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

3 THAT, At the next general election to be held in this state there
4 shall be submitted to the qualified voters of the state for their
5 approval and ratification, or rejection, an amendment to Article VII,
6 section 1 of the Constitution of the state of Washington to read as
7 follows:

8 Article VII, section 1. The power of taxation shall never be
9 suspended, surrendered or contracted away. All taxes shall be uniform
10 upon the same class of property within the territorial limits of the
11 authority levying the tax and shall be levied and collected for public
12 purposes only: PROVIDED, That the legislature may provide for
13 averaging of taxable values over a four-year period, under conditions
14 and restrictions provided by law. The word "property" as used herein
15 shall mean and include everything, whether tangible or intangible,
16 subject to ownership. All real estate shall constitute one class:

1 PROVIDED, That the legislature may tax mines and mineral resources and
2 lands devoted to reforestation by either a yield tax or an ad valorem
3 tax at such rate as it may fix, or by both. Such property as the
4 legislature may by general laws provide shall be exempt from taxation.
5 Property of the United States and of the state, counties, school
6 districts and other municipal corporations, and credits secured by
7 property actually taxed in this state, not exceeding in value the value
8 of such property, shall be exempt from taxation. The legislature shall
9 have power, by appropriate legislation, to exempt personal property to
10 the amount of three thousand (\$3,000.00) dollars for each head of a
11 family liable to assessment and taxation under the provisions of the
12 laws of this state of which the individual is the actual bona fide
13 owner.

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