
HOUSE JOINT RESOLUTION 4230

State of Washington 52nd Legislature 1991 Regular Session

By Representative Brekke.

Read first time April 5, 1991. Referred to Committee on Revenue.

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 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 of
6 the Constitution of the state of Washington by adding thereto a new
7 section to read as follows:

8 Article VII, section The legislature may enact taxes imposed
9 on or measured by net income as defined by the legislature. The
10 standard deductions and personal exemptions for income received by
11 individuals shall never be reduced below the amounts provided in the
12 act initially adopting the income tax. No local government may enact
13 taxes imposed on or measured by net income. Income is not property
14 within the meaning of this article, and an income tax is not a tax on
15 property. The legislature may by law coordinate the administration and
16 collection of state income taxes with the income tax laws, regulations,

1 and procedures of the United States. The legislature may adopt by
2 reference any federal statutes relating to federal income taxes,
3 including future amendments thereto.

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