

2 **SSB 6404** - S AMD - 256

3 By Senators Benton, Sheahan, Johnson, Rossi, Honeyford and  
4 Stevens

5 NOT ADOPTED 3/5/00; ROLL CALL VOTE 21-27

6 On page 261, after line 28, insert the following:

7 "NEW SECTION. **Sec. 1046.** A new section is added to chapter 43.135  
8 RCW to read as follows:

9 (1) Any tax increase imposed by the state requires voter approval.

10 (2) For the purposes of this section, "tax" includes, but is not  
11 necessarily limited to, sales and use taxes, property taxes, business  
12 and occupation taxes, excise taxes, fuel taxes, impact fees, license  
13 fees, permit fees, and any monetary charge by government.

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

15 (a) Higher education tuition; and

16 (b) Civil and criminal fines and other charges collected in cases  
17 of restitution or violation of law or contract.

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

22 (5) For the purposes of this section, "state" includes, but is not  
23 necessarily limited to, the state itself and all its departments and  
24 agencies, any city, county, special district, and other political  
25 subdivision or governmental instrumentality of or within the state.

26 (6) This section does not apply to any specific emergency measure  
27 authorized by vote of two-thirds of the members of each house of the  
28 legislature and expiring not later than twelve months from the  
29 effective date of the emergency act.

30 (7) This section is intended to add to, and not replace, the  
31 requirements for tax increases set forth in Initiative 601, the  
32 Taxpayer Protection Act, RCW 43.135.035.

33 NEW SECTION. **Sec. 1047.** The provisions of this act are to be  
34 liberally construed to effectuate the policies and purposes of this  
35 act.

