H-0682.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HOUSE JOINT RESOLUTION 4205**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 68th Legislature 2023 Regular Session**

**By** Representatives Berg, Thai, Ramel, Reed, Farivar, Fosse, Lekanoff, Cortes, Pollet, and Santos

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 VII of the Constitution of the state of Washington by adding a new section and an amendment to Article VII, section 1 of the Constitution of the state of Washington to read as follows:

Article VII, section . . .. Notwithstanding any other provision of this Constitution, the following tax rebates are allowed:

(a) The legislature may, by appropriate legislation, provide a primary residence property tax exemption for taxes levied for state purposes on property occupied as a principal residence by the individual claiming the exemption. The legislature may also, by appropriate legislation, provide a similar benefit through a renter's credit to qualified residential tenants. The legislature may not exercise the authority granted under this section unless it provides both a primary residence property tax exemption and renter's credit.

(b) The primary residence property tax exemption authorized under subsection (a) of this section may be in the form of a reduction of up to $250,000 of equalized assessed valuation of qualifying properties or a refund of tax paid on up to $250,000 of equalized assessed valuation of qualifying properties. To prevent the primary residence property tax exemption from shifting the state property tax burden to higher valued principal residences and nonexempt property, the state levy or levies must be reduced as necessary to prevent the primary residence property tax exemption from resulting in a higher tax rate than would have occurred in the absence of the primary residence property tax exemption.

(c) The renter's credit authorized under subsection (a) of this section must be in the form of a refund of a portion of the rent paid by qualifying tenants on their primary residence. The amount of renter's credit for a tenant may not exceed the maximum amount of tax reduction provided by the primary residence property tax exemption authorized under subsection (a) of this section.

(d) The legislature may provide for an annual increase to the maximum amount of exemption and credit provided in subsections (b) and (c) of this section.

(e) The legislature may place other limitations and conditions upon the primary residence property tax exemption and renter's credit as it deems proper.

Article VII, section 1. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be ((~~uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be~~)) levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. ((~~All real estate shall constitute one class:~~ *~~Provided,~~* ~~That the~~)) The legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of fifteen thousand ($15,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner.

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

The legislature finds that the changes contained in this amendment constitute a single integrated plan for providing property tax rebates. If this amendment is held to be separate amendments, this joint resolution is void in its entirety and is of no force and effect.

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.