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HOUSE JOINT RESOLUTION 4200

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State of Washington

68th Legislature

2023 Regular Session

By Representative Walsh

Prefiled 01/05/23.

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 the  
4 secretary of state shall submit to the qualified voters of the state  
5 for their approval and ratification, or rejection, an amendment to  
6 Article VII, section 1 of the Constitution of the state of Washington  
7 to read as 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  
12 public purposes only. The word "property" as used herein shall mean  
13 and include everything, whether tangible or intangible, subject to  
14 ownership. All real estate shall constitute one class: *Provided*, That  
15 the legislature may tax mines and mineral resources and lands devoted  
16 to reforestation by either a yield tax or an ad valorem tax at such  
17 rate as it may fix, or by both. And further provided, That the  
18 primary, owner-occupied residential real property of a Washington  
19 resident shall have a taxable value of no greater than the purchase  
20 price of that residential property when acquired by the owner  
21 occupant. This maximum taxable value shall reset when the owner  
22 occupant sells or transfers ownership of the residential property or

1 when the owner occupant completes improvements on the residential  
2 property that increase its market value, as estimated by the local  
3 county assessor or equivalent officer, by more than one hundred  
4 percent. Such property as the legislature may by general laws provide  
5 shall be exempt from taxation. Property of the United States and of  
6 the state, counties, school districts and other municipal  
7 corporations, and credits secured by property actually taxed in this  
8 state, not exceeding in value the value of such property, shall be  
9 exempt from taxation. The legislature shall have power, by  
10 appropriate legislation, to exempt personal property to the amount of  
11 fifteen thousand (\$15,000.00) dollars for each head of a family  
12 liable to assessment and taxation under the provisions of the laws of  
13 this state of which the individual is the actual bona fide owner.

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

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