

# SENATE BILL REPORT

## SJR 8206

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As of January 31, 2022

**Brief Description:** Amending the state Constitution to provide a homestead property tax exemption.

**Sponsors:** Senators Wilson, L. and Brown.

**Brief History:**

**Committee Activity:** Ways & Means: 2/01/22.

**Brief Summary of Bill**

- Amends the Constitution to authorize the creation of a homestead exemption for state property taxes.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Alia Kennedy (786-7405)

**Background:** The Washington State Constitution requires that state and local property taxes be uniform within each class of property. Real property constitutes a single class of property under the Constitution. Uniformity requires both an equal rate of tax and equality in valuing the property. Based on the uniformity requirement, differential treatment of different types of real property is disallowed. Under the Constitution, the Legislature may, by general laws, exempt property from taxation.

To amend Washington's Constitution, the Legislature must first approve the proposed amendment with a two-thirds vote. Then, the approved proposal must be placed on the ballot at the next state general election. It becomes law if approved by a majority of the electors.

**Summary of Bill:** The state Constitution is amended to provide the Legislature with authority to create a homestead exemption for state property taxes. The property must be

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occupied as a principal place of residence. The exempt value must be stated in a dollar amount and must be uniform across all residential property. The state levy collections must be reduced as necessary to prevent the exempted value from increasing the state property tax rate for other property owners.

**Appropriation:** None.

**Fiscal Note:** Available.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.