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**HOUSE JOINT RESOLUTION 4213**

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**State of Washington**

**69th Legislature**

**2026 Regular Session**

**By** Representative Walen

Read first time 02/19/26. Referred to Committee on Finance.

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

8 Article VII, section . . . . INCOME TAX.

9 (a) For the purpose of taxation, income is not property and the  
10 legislature may, by law, impose a tax on income from whatever source  
11 derived subject to the limitation of this section.

12 (b) Any income tax imposed by the legislature must:

13 (1) Not apply to persons with Washington taxable income at or  
14 below \$1,000,000 per year. The amount in this subsection (b)(1) must  
15 be adjusted annually by the consumer price index as provided in  
16 subsection (c) of this section; and

17 (2) Not have a maximum tax rate that exceeds 9.9 percent.

18 (c) Each October, the income threshold in subsection (b)(1) of  
19 this section must be adjusted by multiplying the current income  
20 threshold by one plus the percentage by which the most current  
21 consumer price index available on October 1st of the current year  
22 exceeds the consumer price index for the prior 12-month period, and

1 rounding the result to the nearest \$1,000. If an adjustment under  
2 this subsection (c) would reduce the threshold amount, the threshold  
3 amount must not be adjusted for the following year. The new threshold  
4 takes effect for taxes due in the following calendar year.

5 (d) For the purposes of this section, the following definitions  
6 apply:

7 (1) "Consumer price index" means the consumer price index for all  
8 urban consumers, all items, for the Seattle area as calculated by the  
9 United States bureau of labor statistics or its successor agency.

10 (2) "Seattle area" means the geographic area sample that includes  
11 Seattle and surrounding areas.

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

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