## An Amendment to the State Constitution

To Be Submitted to the Qualified Electors of the State for Their Approval or Rejection at the

> GENERAL ELECTION TO BE HELD ON Tuesday, November 3, 1936

## CONCISE STATEMENT

A PROPOSAL to repeal section 12, article XI and amend sections 1 and 9, article VII of the constitution by providing: uniform taxation upon the same class of subjects; that the legislature may provide exemptions and graduated net income tax, may vest municipalities with power to make local improvements by special assessment or taxation; cannot require counties or municipalities to tax for county or municipal purposes, but may, under legislative restriction, vest them with such authority.

SENATE JOINT RESOLUTION NO. 7

PROVIDING for the submission of a proposal to amend the Constitution of the State of Washington with respect to the subject of taxation and assessments; striking Section 12 of Article XI and amending Section 1 and Section 9 of Article VII thereof.

Be It Resolved, By the Senate and House of Representatives of the State of Washington in legislative session assembled:

That at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1936, there shall be submitted to the qualified electors of this state for their approval and ratification, or rejection, a proposal to amend the Constitution of the State of Washington as follows:

Section 12 of Article XI is hereby repealed and Section 1 and Section 9 of Article VII are amended to read as follows:

SECTION 1. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. There shall be such exemptions from taxation as the legislature by general law may provide. Nothing contained in this section shall be construed to prevent the enactment of a graduated net income tax law.

SECTION 9. The legislature may vest the corporate authorities of cities, towns, and villages with power to make local improvements by special assessment, or by special taxation of property benefited. The legislature shall have no power to require the levy and collection of taxes by counties, cities, towns or other municipal corporations for county, city, town or other municipal purposes, but for all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, subject to such restric-tions as the legislature may impose; such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.

And Be It Further Resolved, That the Secretary of State shall cause the foregoing constitutional amendment to be published for at least three months next preceding the election in a weekly newspaper in every county where a newspaper is published throughout the state.

Passed the Senate March 14, 1935. Passed the House March 14, 1935.

STATE OF WASHINGTON-ss.

Filed in the office of the Secretary of State, March 20, 1935.

ERNEST N. HUTCHINSON, Secretary of State.