



HOUSE JOINT RESOLUTION 4222

PROPOSED CONSTITUTIONAL AMENDMENT

Note: The ballot title and explanatory statement were written by the Attorney General as required by law. The complete text of House Joint Resolution 4222 begins on page 34.

Vote cast by the 1988 Legislature on final passage:
HOUSE: Yeas, 97; Nays, 0; Absent or not voting, 1.
SENATE: Yeas, 48; Nays, 1; Absent or not voting, 0.

Official Ballot Title:

Shall the legislature's authority to exempt from tax \$300 of a family head's personal property value be increased to \$3,000?

The law as it now exists:

While the State Constitution requires that taxes be uniform on the same class of property, it specifically authorizes the legislature to exempt \$300 of personal property value from taxation for each head of a family.

The effect of HJR 4222, if approved into law:

If approved, HJR 4222 will increase from \$300 to \$3,000 the value of personal property that the legislature is authorized to exempt from taxation for each head of a family.

Statement for

WHO PAYS PERSONAL PROPERTY TAXES?

The legislature has historically exempted household goods and personal effects from personal property taxes. However, current law provides that any household goods and equipment that are used in a business operated from a home are subject to property taxes if the property is worth more than \$300. This \$300 exemption was established in 1935, over fifty years ago.

HJR 4222 increases the exemption for \$300 to \$3000.

WHY INCREASE THE EXEMPTION?

There are reasons why HJR 4222 passed the legislature 145 to one. First, the \$300 exemption has not been increased since 1935. The intervening inflation makes the \$300 (based on 1935 money standards) worth \$3000 today. Secondly, local governments are spending a great deal of time and effort collecting small amounts of personal property tax. For example, \$4.00 of property tax per \$300 item means that assessing and taxing low value items costs more than the taxes collected.

- Vote YES on HJR 4222 and provide a common-sense increase in the personal property tax exemption.
- Vote YES on HJR 4222 and eliminate a tax that now costs more to collect than its worth.
- Vote YES on HJR 4222 - a good government proposal that passed the legislature 145 to one.

Voters Pamphlet Statement Prepared by:

ALAN BLUECHEL, State Senator; MARLIN APPELWICK, State Representative; BRUCE HOLLAND, State Representative.

Statement against

State law requires that the argument and rebuttal statement against a constitutional amendment be written by one or more members of the state Legislature who voted against that proposed measure on final passage or, in the event that no such member of the Legislature consents to prepare the statement, by any other responsible individual or individuals to be appointed by the Speaker of the House of Representatives, the President of the State Senate, and the Secretary of State. No legislator who voted against House Joint Resolution 4222 or other individual opposing the measure consented to write an argument against the measure for publication in this pamphlet.

This appropriation shall be reduced by any amount expended under the appropriation in section 55, chapter 2, Laws of 1987 3rd ex. sess.

NEW SECTION. Sec. 56. APPROPRIATION TO THE DEPARTMENT OF ECOLOGY—TOXICS CONTROL RESERVE ACCOUNT. Effective July 1, 1988, the sum of three million dollars, or so much thereof as may be necessary, is appropriated for the biennium ending June 30, 1989, from the toxics control reserve account to the department of ecology to carry out the purposes of this act. This appropriation shall be reduced by any amount expended under the appropriation in section 56, chapter 2, Laws of 1987 3rd ex. sess.

NEW SECTION. Sec. 57. APPROPRIATION TO THE DEPARTMENT OF ECOLOGY—BUSINESS ASSISTANCE PROGRAM. The sum of one hundred fifty thousand dollars, or so much thereof as may be necessary, is appropriated from the state toxics control account to the department of ecology for the biennium ending June 30, 1989, to carry out the purposes of section 20 of this act. This appropriation shall be reduced by any amount expended under the appropriation in section 57, chapter 2, Laws of 1987 3rd ex. sess.

NEW SECTION. Sec. 58. The sum of three million six hundred thousand dollars, or so much thereof as may be necessary, is appropriated from the water quality permit account to the department of ecology for the biennium ending June 30, 1989, to carry out the purposes of sections 35 through 43 of this act. This appropriation shall be reduced by any amount expended under the appropriation in section 58, chapter 2, Laws of 1987 3rd ex. sess.

NEW SECTION. Sec. 59. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 60. Section captions used in this act do not constitute any part of the law.

NEW SECTION. Sec. 61. Sections 1 through 25 of this act constitute a new chapter in Title 70 RCW. Sections 36 through 41 of this act are each added to chapter 90.48 RCW. Sections 44 through 48 of this act constitute a new chapter in Title 82 RCW.

NEW SECTION. Sec. 62. Sections 44 through 48 of this act shall take effect on January 1, 1988. The department of revenue may immediately take such steps as may be necessary to ensure that the tax imposed under sections 44 through 48 of this act is implemented on its effective date.

NEW SECTION. Sec. 63. REPEALERS. The following acts or parts of acts are each repealed:

(1) Section 1 chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.010;

(2) Section 2, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.020;

(3) Section 3, chapter 65, Laws of 1983 1st ex. sess., section 129, chapter 7, Laws of 1985 and RCW 70.105A.030;

(4) Section 4, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.040;

(5) Section 5, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.050;

(6) Section 6, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.060;

(7) Section 7, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.070;

(8) Section 8, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.080;

(9) Section 13, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.090;

(10) Section 9, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.900; and

(11) Section 15, chapter 65, Laws of 1983 1st ex. sess. and RCW 70.105A.905.

NEW SECTION. Sec. 64. (1) The state treasurer shall transfer to the state toxics control account the balance of all funds in the hazardous waste control and elimination account which remain in this account immediately prior to the effective date of this section. Any person who, by the effective date of this section, has not paid the fees and other amounts due under those sections of chapter 70.105A RCW which are repealed by section 63 of this act shall continue to be obligated to pay such fees and

amounts. All payments received after the effective date of this section shall be deposited into the state toxics control account. The provisions of those RCW sections which are repealed in section 63 of this act shall continue to apply to those fees and amounts which are due on the effective date of this section.

(2) The repeal of RCW 70.105A.030 shall be applied retroactively as of January 1, 1987, so that no person, as defined in RCW 70.105A.020, will have to pay any fee for 1987, collectible in 1988.

NEW SECTION. Sec. 65. Sections 1 through 64 of this act shall take effect March 1, 1989.

NEW SECTION. Sec. 66. Sections 1 through 64 of this 1988 act shall constitute the alternative to Initiative 97, which has been proposed to the legislature. The secretary of state is directed to place sections 1 through 64 of this 1988 act on the ballot in conjunction with Initiative 97, pursuant to Article II, section 1(a) of the state Constitution.

NEW SECTION. Sec. 67. Section 65, chapter 2, Laws of 1987 3rd ex. sess. (uncodified) is hereby repealed.

NEW SECTION. Sec. 68. Chapter 2, Laws of 1987 3rd ex. sess. shall expire March 1, 1989: PROVIDED, That if the voters fail to approve Initiative 97 and fail to approve the alternative to the initiative proposed by the legislature, chapter 2, Laws of 1987 3rd ex. sess. shall expire on the date the election results are certified.

NEW SECTION. Sec. 69. A new section is added to chapter 2, Laws of 1987 3rd ex. sess. and to chapter 82.22 RCW to read as follows:

Notwithstanding RCW 82.22.020, "hazardous substance" does not include substances or products packaged as a household product and distributed for domestic use until June 1, 1988, and does not include such substances or products in inventory before June 1, 1988.

NEW SECTION. Sec. 70. Section 69 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.



COMPLETE TEXT OF House Joint Resolution No. 4222

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 there shall be submitted to the qualified voters of the state for their approval and ratification, or rejection, an amendment to Article VII, section 1 of the Constitution of the State of Washington to read as follows:

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 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 three ~~(hundred (\$300.00))~~ thousand (\$3,000.00) 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 the secretary of state shall cause notice of the foregoing constitutional amendment to be published at least four times during the four weeks next preceding the election in every legal newspaper in the state.