

Initiative Measure No.

1366

concerns state taxes and fees.

This measure would decrease the sales tax rate unless the legislature refers to voters a constitutional amendment requiring two-thirds legislative approval or voter approval to raise taxes, and legislative approval for fee increases.

Should this measure be enacted into law?

Yes

No

The Secretary of State is not responsible for the content of statements or arguments (WAC 434-381-180).

Explanatory Statement

Written by the Office of the Attorney General

The Law as it Presently Exists

Washington law charges a sales tax on most retail sales made in the state. Generally, a retail sale is the sale of goods or services, but there are certain exceptions defined by law. There are also certain goods and services that are exempt from the retail sales tax, such as most groceries, over the counter and prescription drugs, and newspapers. The state retail sales tax is currently 6.5% of the selling price on each retail sale. This rate does not include local sales taxes that may also be charged by cities, counties, and other taxing jurisdictions.

Another state law provides that most fees charged by the government are allowed only if they are approved by more than half of the members of each house of the legislature.

The Washington State Constitution states that no bill may become law unless it receives a yes vote by more than half of the members of each house of the legislature. The Washington State Supreme Court has explained that this voting requirement cannot be

changed by a regular law. This means that neither the legislature, nor the people through the initiative process, can pass a law that requires more votes in order for certain types of bills to pass. The only way to increase the number of votes needed for a bill to become a law is to amend the constitution.

The constitution can only be amended if two-thirds of the members of each house of the legislature vote to propose the amendment. The amendment must then be approved by a majority of the voters at the next general election.

The Effect of the Proposed Measure, if Approved

This measure would cut the state retail sales tax from 6.5% to 5.5% on April 15, 2016, unless the legislature first proposes a specific amendment to the state constitution. The proposed amendment must require that for any tax increase, either the voters approve the increase or two-thirds of the members of each house of the legislature approve the increase. It must also require the legislature to set the amount of any fee increases.

If the legislature proposes the constitutional amendment before April 15, 2016, then the state retail sales tax would stay at 6.5%.

If the legislature does not propose the constitutional amendment and the state retail sales tax is reduced to 5.5%, that would cut the amount of taxes that individuals and businesses pay for goods and services. It would also lower the State's revenue for government services.

The measure would also define "raises taxes" and "majority legislative approval for fee increases" as those phrases are used in state law.

Fiscal Impact Statement

Written by the Office of Financial Management
For more information visit www.ofm.wa.gov/ballot

Summary

If the Legislature does not refer a constitutional amendment to voters for consideration at the November 2016 general election, over the next six fiscal years, sales tax revenue for the state General Fund would decrease \$8 billion. Sales tax revenue for the state Performance Audit Account would decrease \$12.8 million. State business and occupation (B&O) tax revenue would increase \$39.9 million. Local tax revenue would increase \$226.1 million. State expenditures would be \$598,000. If an amendment is referred to voters, fiscal year 2017 state election expenditures would increase \$101,000. There would be an unknown increase in local government election expenditures.

General Assumptions

- The effective date of the initiative is December 3, 2015.
- Estimates use the state's fiscal year of July 1 through June 30. Fiscal year 2016 is July 1, 2015, to June 30, 2016.
- As the phrase is used in Section 3(2) of the initiative, "prior to April 15, 2016, refers to the ballot" means that the Legislature passes the constitutional amendment described in Section 3(2) of the initiative before April 15, 2016, and submits it to the voters for their consideration on the November 2016 general election ballot.

Analysis

The initiative presents the Legislature with a choice that leads to two possible and mutually exclusive scenarios. The Office of Financial Management (OFM) cannot predict how the Legislature will act. For the purposes of this fiscal impact statement, OFM describes the fiscal impact of each scenario.

Scenario 1

The Legislature does not refer a constitutional amendment to voters prior to April 15, 2016. On April 15, 2016, the state retail sales tax rate would decrease from 6.5 percent to 5.5 percent.

State and Local Government Revenue Assumptions

Changes in the state retail sales tax rate could affect the amount of goods consumers purchase, which would affect state and local tax revenue. The Department of Revenue (DOR) prepared the revenue estimates assuming a price elasticity of 0.99. Price elasticity is a method used to calculate the change in consumption of a good when price increases or decreases.

State Revenue

Reducing the state retail sales tax from 6.5 percent to 5.5 percent would decrease revenues deposited in two funds: the state General Fund and the state Performance Audit Account.

Table 1 provides estimates of the retail sales tax reductions over the next six fiscal years to the state General Fund. State revenues deposited in the state General Fund may be used for any government purpose such as education; social, health and environmental services; and other general government activities.

(See Table 1 on page 11.)

Table 2 provides estimates of the retail sales tax reductions over the next six fiscal years to the state Per-

formance Audit Account. State revenues deposited in the state Performance Audit Account are used by the Washington State Auditor to conduct comprehensive performance audits required under RCW 43.09.470.

(See Table 2 on page 11.)

Table 3 provides estimates of the increases in state B&O taxes deposited in the state General Fund over the next six fiscal years. The state B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sales or gross income of the business. Due to price elasticity, state B&O tax revenue could increase with the change in the state retail sales tax rate.

(See Table 3 on page 11.)

Local Government Revenue

Due to price elasticity, local B&O tax revenue and local retail sales tax revenue could increase with the change in the state retail sales tax rate. Table 4 provides estimates of the increased local revenues collected over the next six fiscal years.

(See Table 4 on page 11.)

State Expenditure Assumptions

- The effective date of the retail sales tax decrease is April 15, 2016.

State Expenditures

To implement a reduced retail sales tax rate that takes effect on April 15, 2016, DOR expenditures would increase an estimated \$598,000 over the first six fiscal years. Table 5 provides cost estimates by fiscal year, rounded to the nearest thousand.

(See Table 5 on page 11.)

The timing of the rate change and the number of businesses affected by the rate change contribute to DOR's costs. A change in the state retail sales tax rate would affect about 200,000 businesses that file monthly, quarterly or annual tax returns. These businesses collect retail sales tax from customers and then pass the sales tax revenue to the state when filing a return.

A rate change that occurs on April 15, 2016, would be reflected on tax returns due May 25, 2016. These tax returns should reflect a sales tax rate of 6.5 percent for transactions that occur April 1 to April 14, 2016. Transactions that occur April 15, 2016, or later should reflect a sales tax rate of 5.5 percent. Based on experience, returns filed immediately after a rate change have more errors than other returns. It is assumed that a high number of tax returns submitted in May 2016 will contain errors. DOR staff must manually process and

resolve each return that is in error, is out-of-balance or amends a previous return.

In addition to increased labor costs for processing a higher number of incorrect returns, DOR would experience other expenditures, as follows.

Fiscal year 2016:

- Programming and testing computer system changes.
- Printing and mailing a special notice to affected taxpayers.
- Updating other notices, publications and web-pages.

Fiscal years 2016 through 2021:

- Preparing additional refunds and assessments.
- Responding to more questions from affected taxpayers submitted through normal processes and a secure DOR system.

Scenario 2

The Legislature refers a constitutional amendment to voters prior to April 15, 2016. The constitutional amendment would appear on the November 2016 general election ballot.

State and Local Government Expenditure Assumptions

- The state would not pay the cost of including a constitutional amendment on the ballot.
- County governments would pay the cost of including a constitutional amendment on the ballot.
- The amendment and other required information would be included in the state Voters' Pamphlet and Online Voters' Guide.

State Expenditures

The Office of the Secretary of State's expenditures for the 2016 general election Voters' Pamphlet could increase by as much as \$101,000.

Voters' Pamphlet costs are based on the number of pamphlets printed, the number of pages in each regional edition of the pamphlet, layout and composition work, distribution, postage, translating the pamphlet into minority languages as required by federal law and producing the pamphlet in accessible formats for voters with disabilities. The content required by Chapter 29A.32 RCW also contributes to the expense. For constitutional amendments, the Secretary is required to include the text of the amendment, pro and con arguments, the legal identification of the amendment, the official ballot title, an explanatory statement prepared by the Attorney General and the total number of votes cast for and against the amendment in the Legislature.

Based on historical Voters' Pamphlet expenses, the estimated cost of the 2016 Voters' Pamphlet is \$12,625

per page. Due to constraints in the printing process and the minimum contents required by state and federal law, the Secretary generally assumes each amendment or measure will use eight pages in the pamphlet. If the amendment described in this initiative uses eight pages, it would add \$101,000 to the total cost of the pamphlet.

Local Government Expenditures

County governments will experience greater expenditures for the 2016 general election. The cost to county governments cannot be estimated prior to the election.

The 39 counties in Washington incur costs for conducting elections, including printing ballots and ballot materials, distributing blank ballots, and canvassing and tabulating voted ballots. A jurisdiction with candidates or measures on the ballot reimburses counties for its prorated share of election costs. However, as provided for in RCW 29A.04.420, the state reimburses counties only for its share of election costs when federal and state races or state measures and constitutional amendments appear on the ballot in an odd-numbered year.

Table 1 Reductions in state retail sales tax revenue deposited in the state General Fund

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
(\$163,804,000)	(\$1,432,025,000)	(\$1,504,173,000)	(\$1,571,928,000)	(\$1,653,576,000)	(\$1,686,820,000)

Table 2 Reductions in state retail sales tax revenue deposited in the state Performance Audit Account

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
(\$263,000)	(\$2,295,000)	(\$2,411,000)	(\$2,519,000)	(\$2,650,000)	(\$2,703,000)

Table 3 Increases in state B&O tax revenue deposited in the state General Fund

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
\$818,000	\$7,149,000	\$7,509,000	\$7,847,000	\$8,255,000	\$8,421,000

Table 4 Increases in local B&O tax and local sales tax revenue

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
\$4,623,000	\$40,414,000	\$42,451,000	\$44,363,000	\$46,667,000	\$47,605,000

Table 5 DOR implementation costs

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
\$315,000	\$167,000	\$51,000	\$51,000	\$7,000	\$7,000

Election results mobile app

Free! Available for iPhone and Android.

Search for **"WA State Election Results"** in the app store on iTunes or Google Play Store.

Results are announced after 8 p.m. on Election Day and are updated frequently.

Results are not final or official until certified.



Argument For Initiative Measure No. 1366

Five Times the Voters Have Approved Initiatives Requiring Either a Two-Thirds Vote of the Legislature...

...or majority vote of the people to raise taxes. Five times. In 2012, 64% of voters approved it. Voters clearly want tax increases to be *an absolute last resort*.

Nonetheless, Olympia won't listen to the people unless we pass I-1366. Recent history shows why.

For the Two Years Following Voter's Approval in 2007, I-960 Worked Exactly as Voters Intended

With I-960, tax increases *were* a last resort and Olympia balanced its budgets without raising taxes. In 2010, they suspended I-960 and increased taxes *a whopping \$6.7 billion*, a huge betrayal of the public trust. KING 5's poll: 68% thought it was the wrong thing to do. This year's Legislature, without the two-thirds requirement in effect, increased taxes *a jaw-dropping \$17.5 billion*. Passing I-1366 sends a clear message: we need protection from Olympia's insatiable tax appetite.

We Need Certainty in Tough Economic Times

We need an economic climate where families feel confident, employers expand, and job growth is positive. I-1366's protections provide a stable future, giving families and employers the certainty they need to prosper.

Olympia Faces Another Big Deficit Because Unsustainable Spending has Once Again Outstripped Revenue

We simply can't afford to have it all. When voters pass I-1366, Olympia will be prodded to reform government, prioritize spending and re-evaluate existing programs. If voters reject I-1366, Olympia will resort to job-killing, family-budget-busting tax increases. Hold Olympia accountable for your tax dollars – vote yes.

Rebuttal of Argument Against

Politicians raised taxes *a jaw-dropping \$17.5 billion* this year. They simply can't control themselves. I-1366 is the Taxpayer Protection Act – its intent is protecting taxpayers from Olympia's insatiable tax appetite, either by reducing their crushing tax burden or letting the people vote on a tougher-to-raise-taxes constitutional amendment. The initiative prods the Legislature to confront the critical issue of overtaxation. Olympia will continue to ignore the people unless voters pass I-1366. Vote yes.

Argument Prepared by

Erma Turner, retired hairdresser, businesswoman, our favorite supporter, Cle Elum; **Darryl Ehlers**, farmer, husband, father, poet, gathered 1255 signatures, Lynden; **Jack Fagan**, retired policeman, retired navy, grandfather, bowler, fisherman, hunter; **Jerry Klingele**, retired small business owner, active in community, Yakima; **Brad Carlson**, family small business owner, Evergreen Memorial Gardens, Vancouver; **Suzie Burke**, businesswoman, Fremont's biggest small business advocate, Seattle

Contact: (425) 493-9127; VoteYes1366@gmail.com; www.VoteYes1366.com

Argument Against Initiative Measure No. 1366

Tim Eyman's I-1366 forces lawmakers to either change our Constitution—allowing a handful of ideological legislators to dictate the agenda for *all* of our State— or face \$8 billion in unnecessary cuts to essential services over six years. It's a false choice that takes Washington backward.

A Roadblock to Reform

Washington has the most regressive tax system in the nation, unfairly harming middle and lower income households, startups, and small businesses. Under 1366, as few as 17 ideological legislators from either party, out of 147 total, can block reforms that could make state government work better for us all.

Steep Cuts We Cannot Afford

By holding lawmakers — and taxpayers — hostage to a constitutional change, 1366 would force deep, unnecessary cuts to K-12 schools, higher education, public safety, and healthcare. Our kids would lose from rolling back bipartisan gains in school funding with increased class sizes, out-of-date textbooks and technology, and fewer good teachers.

Constitutionally Flawed

I-1366 is so flawed it will likely be found unconstitutional, wasting millions in legal fees that could be better spent on law enforcement, healthcare, and other basics. Let's reject the politics of hostage taking, and protect our Constitutional tradition of passing legislation by majority vote, by saying *no* to 1366.

Bipartisan Leaders and Organizations Agree: Vote No!

Washington State Democrats; retired Republican Secretaries of State Sam Reed, Ralph Munro; WA Education Association; WA State Labor Council; League of Education Voters; WA Council of Fire Fighters; WA Conservation Voters; NAMI of WA; League of Women Voters.

Rebuttal of Argument For

The Tri-City Herald sums up 1366: "The initiative is an extortion measure wrought with problems. If approved, it would devastate the state budget unless the Legislature bows to the will of Eyman and his backers." Unless lawmakers change our state Constitution, 1366 would cut \$8 billion over six years, destroying bipartisan investments in K-12 schools and higher education. Businesses oppose 1366 because it would worsen our business climate and damage our economy. Vote No.

Argument Prepared by

Ann Murphy, President, League of Women Voters of WA; **Kelly Fox**, President, WA Council of Fire Fighters; **Sam Reed**, retired Secretary of State; **Kim Mead**, WA Education Assn President and middle school teacher; **Andrew Villeneuve**, Bellevue College business student; **Tami O'Marro**, Spokane Registered Nurse

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How do I read measure text?

Language in double parentheses with a line through it is existing state law; it will be taken out of the law if this measure is approved by voters.

~~((sample of text to be deleted))~~

Underlined language does not appear in current state law but will be added to the law if this measure is approved by voters.

sample of text to be added

Complete Text

Initiative Measure No. 1366

AN ACT Relating to taxes and fees imposed by state government; amending RCW 82.08.020, 43.135.031, and 43.135.041; adding new sections to chapter 43.135 RCW; creating new sections; and providing a contingent expiration date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

INTENT

NEW SECTION. **Sec. 1.** Over the past twenty years, the taxpayers have been required to pay increasing taxes and fees to the state, hampering economic growth and limiting opportunities for the citizens of Washington.

The people declare and establish that the state needs to exercise fiscal restraint by either reducing tax burdens or limiting tax increases to only those considered necessary by more than a bare majority of legislators.

Since 1993, the voters have repeatedly passed initiatives requiring two-thirds legislative approval or voter approval to raise taxes and majority legislative approval for fee increases. However, the people have not been allowed to vote on a constitutional amendment requiring these protections even though the people have approved them on numerous occasions.

This measure provides a reduction in the burden of state taxes by reducing the sales tax, enabling the citizens to keep more of their own money to pay for increases in other state taxes and fees due to the lack of a constitutional amendment protecting them, unless

the legislature refers to the ballot for a vote a constitutional amendment requiring two-thirds legislative approval or voter approval to raise taxes and majority legislative approval for fee increases. The people want to ensure that tax and fee increases are consistently a last resort.

REDUCE THE SALES TAX UNLESS...

Sec. 2. RCW 82.08.020 (Tax imposed--Retail sales--Retail car rental) and 2014 c 140 s 12 are each amended to read as follows:

(1) There is levied and collected a tax equal to ~~((six))~~ five and five-tenths percent of the selling price on each retail sale in this state of:

(a) Tangible personal property, unless the sale is specifically excluded from the RCW 82.04.050 definition of retail sale;

(b) Digital goods, digital codes, and digital automated services, if the sale is included within the RCW 82.04.050 definition of retail sale;

(c) Services, other than digital automated services, included within the RCW 82.04.050 definition of retail sale;

(d) Extended warranties to consumers; and

(e) Anything else, the sale of which is included within the RCW 82.04.050 definition of retail sale.

(2) There is levied and collected an additional tax on each retail car rental, regardless of whether the vehicle is licensed in this state, equal to five and nine-tenths percent of the selling price. The revenue collected under this subsection must be deposited in the multimodal transportation account created in RCW 47.66.070.

(3) Beginning July 1, 2003, there is levied and collected an additional tax of three-tenths of one percent of the selling price on each retail sale of a motor vehicle in this state, other than retail car rentals taxed under subsection (2) of this section. The revenue collected under this subsection must be deposited in the multimodal transportation account created in RCW 47.66.070.

(4) For purposes of subsection (3) of this section, "motor vehicle" has the meaning provided in RCW 46.04.320, but does not include:

(a) Farm tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181, unless the farm tractor or farm vehicle is for use in the production of marijuana;

(b) Off-road vehicles as defined in RCW 46.04.365;

(c) Nonhighway vehicles as defined in RCW 46.09.310; and

(d) Snowmobiles as defined in RCW 46.04.546.

(5) Beginning on December 8, 2005, 0.16 percent of the taxes collected under subsection (1) of this section must be dedicated to funding comprehensive performance audits required under RCW 43.09.470. The revenue identified in this subsection must be deposited in the performance audits of government account created in RCW 43.09.475.

(6) The taxes imposed under this chapter apply to successive retail sales of the same property.

(7) The rates provided in this section apply to taxes imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

...UNLESS THE LEGISLATURE REFERS TO THE BALLOT FOR A VOTE A CONSTITUTIONAL AMENDMENT REQUIRING TWO-THIRDS LEGISLATIVE APPROVAL OR VOTER APPROVAL TO RAISE TAXES AND MAJORITY LEGISLATIVE APPROVAL FOR FEE INCREASES

NEW SECTION. Sec. 3. (1) Section 2 of this act takes effect April 15, 2016, unless the contingency in subsection (2) of this section occurs.

(2) If the legislature, prior to April 15, 2016, refers to the ballot for a vote a constitutional amendment requiring two-thirds legislative approval or voter approval to raise taxes as defined by voter-approved Initiatives 960, 1053, and 1185 and section 6 of this act and majority legislative approval for fee increases as required by voter-approved Initiatives 960, 1053, and 1185 and codified in RCW 43.135.055 and further defined by subsection (a) of this section, section 2 of this act expires on April 14, 2016.

(a) "Majority legislative approval for fee increases" means only the legislature may set a fee increase's amount and must list it in a bill so it can be subject to the ten-year cost projection and other accountability procedures required by RCW 43.135.031.

STATUTORY REFERENCE UPDATES

Sec. 4. RCW 43.135.031 (Bills raising taxes or fees — Cost analysis — Press release — Notice of hearings — Updated analyses) and 2013 c 1 s 5 are each amended to read as follows:

(1) For any bill introduced in either the house of representatives or the senate that raises taxes as defined by ((RCW 43.135.034)) section 6 of this act or increases fees, the office of financial management must expeditiously determine its cost to the taxpayers in its first ten years of imposition, must promptly and without delay report the results of its analysis by public press release via e-mail to each member of the house of representatives, each member of the senate, the

news media, and the public, and must post and maintain these releases on its web site. Any ten-year cost projection must include a year-by-year breakdown. For any bill containing more than one revenue source, a ten-year cost projection for each revenue source will be included along with the bill's total ten-year cost projection. The press release shall include the names of the legislators, and their contact information, who are sponsors and cosponsors of the bill so they can provide information to, and answer questions from, the public.

(2) Any time any legislative committee schedules a public hearing on a bill that raises taxes as defined by ((RCW 43.135.034)) section 6 of this act or increases fees, the office of financial management must promptly and without delay report the results of its most up-to-date analysis of the bill required by subsection (1) of this section and the date, time, and location of the hearing by public press release via e-mail to each member of the house of representatives, each member of the senate, the news media, and the public, and must post and maintain these releases on its web site. The press release required by this subsection must include all the information required by subsection (1) of this section and the names of the legislators, and their contact information, who are members of the legislative committee conducting the hearing so they can provide information to, and answer questions from, the public.

(3) Each time a bill that raises taxes as defined by ((RCW 43.135.034)) section 6 of this act or increases fees is approved by any legislative committee or by at least a simple majority in either the house of representatives or the senate, the office of financial management must expeditiously reexamine and redetermine its ten-year cost projection due to amendment or other changes during the legislative process, must promptly and without delay report the results of its most up-to-date analysis by public press release via e-mail to each member of the house of representatives, each member of the senate, the news media, and the public, and must post and maintain these releases on its web site. Any ten-year cost projection must include a year-by-year breakdown. For any bill containing more than one revenue source, a ten-year cost projection for each revenue source will be included along with the bill's total ten-year cost projection. The press release shall include the names of the legislators, and their contact information, and how they voted on the bill so they can provide information to, and answer questions from, the public.

(4) For the purposes of this section, “names of legislators, and their contact information” includes each legislator’s position (senator or representative), first name, last name, party affiliation (for example, Democrat or Republican), city or town they live in, office phone number, and office e-mail address.

(5) For the purposes of this section, “news media” means any member of the press or media organization, including newspapers, radio, and television, that signs up with the office of financial management to receive the public press releases by e-mail.

(6) For the purposes of this section, “the public” means any person, group, or organization that signs up with the office of financial management to receive the public press releases by e-mail.

Sec. 5. RCW 43.135.041 (Tax legislation — Advisory vote — Duties of the attorney general and secretary of state — Exemption) and 2013 c 1 s 6 are each amended to read as follows:

(1)(a) After July 1, 2011, if legislative action raising taxes as defined by ((RCW 43.135.034)) section 6 of this act is blocked from a public vote or is not referred to the people by a referendum petition found to be sufficient under RCW 29A.72.250, a measure for an advisory vote of the people is required and shall be placed on the next general election ballot under this chapter.

(b) If legislative action raising taxes enacted after July 1, 2011, involves more than one revenue source, each tax being increased shall be subject to a separate measure for an advisory vote of the people under the requirements of this chapter.

(2) No later than the first of August, the attorney general will send written notice to the secretary of state of any tax increase that is subject to an advisory vote of the people, under the provisions and exceptions provided by this chapter. Within five days of receiving such written notice from the attorney general, the secretary of state will assign a serial number for a measure for an advisory vote of the people and transmit one copy of the measure bearing its serial number to the attorney general as required by RCW 29A.72.040, for any tax increase identified by the attorney general as needing an advisory vote of the people for that year’s general election ballot. Saturdays, Sundays, and legal holidays are not counted in calculating the time limits in this subsection.

(3) For the purposes of this section, “blocked from a public vote” includes adding an emergency clause to a bill increasing taxes, bonding or contractually obligating taxes, or otherwise preventing a referendum on a

bill increasing taxes.

(4) If legislative action raising taxes is referred to the people by the legislature or is included in an initiative to the people found to be sufficient under RCW 29A.72.250, then the tax increase is exempt from an advisory vote of the people under this chapter.

NEW SECTION. Sec. 6. A new section is added to chapter 43.135 RCW and reads as follows:

For the purposes of this chapter, “raises taxes” means any action or combination of actions by the state legislature that increases state tax revenue deposited in any fund, budget, or account, regardless of whether the revenues are deposited into the general fund.

CONSTRUCTION CLAUSE

NEW SECTION. Sec. 7. The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act.

SEVERABILITY CLAUSE

NEW SECTION. Sec. 8. 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.

TITLE OF THE ACT

NEW SECTION. Sec. 9. This act is known and may be cited as the “Taxpayer Protection Act.”

-- END --

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