
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: I-2777.1/14

ATTY/TYPIST: JA:akl

BRIEF DESCRIPTION:

1 AN ACT Relating to taxes imposed by state government; amending RCW
2 82.08.020; creating new sections; providing a contingent effective
3 date; and providing a contingent expiration date.

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

5 **TAXPAYER PROTECTION ACT**

6 **COMPLETE TEXT**

7 **INTENT**

8 NEW SECTION. **Sec. 1.** (1) Over the past twenty years, the voters
9 of Washington have repeatedly passed initiatives requiring two-thirds
10 legislative approval or voter approval to raise taxes. Despite this
11 clear message from the people, the legislature has so far not allowed
12 the people to vote on a constitutional amendment providing these
13 necessary protections.

14 (2) To encourage the legislature to let the people vote, this
15 measure would reduce the sales tax by July 1, 2015, unless the
16 legislature refers to the ballot a vote on a constitutional amendment
17 requiring two-thirds legislative approval or voter approval to raise
18 taxes.

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

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

5 **...UNLESS THE LEGISLATURE REFERS TO THE BALLOT**
6 **A VOTE ON A CONSTITUTIONAL AMENDMENT REQUIRING TWO-THIRDS LEGISLATIVE**
7 **APPROVAL OR VOTER APPROVAL TO RAISE TAXES**

8 NEW SECTION. **Sec. 3.** (1) This act takes effect July 1, 2015,
9 unless the contingency in subsection (2) of this section occurs.

10 (2) If the legislature, prior to July 1, 2015, refers to the ballot
11 a vote on a constitutional amendment requiring two-thirds legislative
12 approval or voter approval to raise taxes as defined by voter-approved
13 Initiatives 960, 1053, and 1185, this act expires June 30, 2015.

14 **CONSTRUCTION CLAUSE**

15 NEW SECTION. **Sec. 4.** The provisions of this act are to be
16 liberally construed to effectuate the intent, policies, and purposes of
17 this act.

18 **SEVERABILITY CLAUSE**

19 NEW SECTION. **Sec. 5.** If any provision of this act or its
20 application to any person or circumstance is held invalid, the
21 remainder of the act or the application of the provision to other
22 persons or circumstances is not affected.

23 **TITLE OF THE ACT**

24 NEW SECTION. **Sec. 6.** This act is known and may be cited as the
25 "taxpayer protection act."

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