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May 3, 2022

The Honorable Steve Hobbs
Elections Division
ATTN: Initiative and Referendum
PO Box 40220
Olympia, WA 98504-0220

Re: Initiative No. 1499

Dear Secretary Hobbs:

Pursuant to RCW 29A.72.060, we supply herewith the ballot title and ballot measure summary for Initiative No. 1499 to the Legislature (an act relating to taxes based on personal income by the state, counties, cities, and towns).

BALLOT TITLE

Statement of Subject: Initiative Measure No. 1499 concerns taxes.

Concise Description: This measure would prohibit the state, counties, cities, and towns from imposing or collecting taxes it describes as “based on personal income,” and repeal a tax on sales of certain capital assets.

Should this measure be enacted into law? Yes [] No []

BALLOT MEASURE SUMMARY

This measure would prohibit the state, counties, cities, and towns from imposing or collecting taxes it describes as “based on personal income,” construed broadly. The prohibition would apply whether the tax is imposed on taxpayers or on taxpayers’ employers and whether called income, payroll, or excise taxes. It would repeal a tax imposed on the sale or exchange of certain long-term capital assets by individuals who have annual capital gains of over \$250,000, with exemptions.

Sincerely,

s/ Jeffrey T. Even
JEFFREY T. EVEN
Deputy Solicitor General
(360) 586-0728