Initiative Measure No. 1638, filed April 24, 2018

WE DON'T WANT A HEAD TAX

AN ACT Relating to prohibiting an employee-hours tax, also known as a head tax, or any payroll tax; adding a section to chapter 43.135 RCW; adding a new section to chapter 36.16 RCW; adding a new section to chapter 36.32 RCW; adding a new section to chapter 35.22 RCW; adding a new section to chapter 35.23 RCW; adding a new section to chapter 35.17 RCW; adding a new section to chapter 35A.12 RCW; adding a new section to chapter 35A.12 RCW; adding a new section to chapter 35A.13 RCW;

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

INTENT

NEW SECTION. Sec. 1. The people strongly oppose the constant effort by politicians to create and impose new taxes. We're taxed enough already. This measure prohibits the state and any local government from imposing an employee-hours tax, also known as a head tax, or any payroll tax, and prohibits the department of revenue from collecting revenue from such taxes.

<u>NEW SECTION.</u> **Sec. 2.** The state and local governments are prohibited from imposing an employee-hours tax, also known as a head tax, or any payroll tax, as required by sections 3 through 13 of this act. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1,

2018.

NEW SECTION. Sec. 3. A new section is added to chapter 43.135 RCW to read as follows:

The state is prohibited from imposing an employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

NEW SECTION. Sec. 4. Any local government is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 5.** A new section is added to chapter 36.16 RCW to read as follows:

Any county is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 6.** A new section is added to chapter 36.32 RCW to read as follows:

Any county is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 7.** A new section is added to chapter 35.22 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 8.** A new section is added to chapter 35.23 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also

known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 9.** A new section is added to chapter 35.17 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

NEW SECTION. Sec. 10. A new section is added to chapter 35A.12 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

 ${\tt NEW}$ SECTION. Sec. 11. A new section is added to chapter 35A.13 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

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m NEW}$ SECTION. Sec. 12. A new section is added to chapter 35.18 RCW to read as follows:

Any city is prohibited from imposing employee-hours tax, also known as a head tax, or any payroll tax. The department of revenue may not collect revenue from any such taxes. This section only applies to taxes created after January 1, 2018.

<u>NEW SECTION.</u> **Sec. 13.** The provisions of this act are to be liberally construed to effectuate the policies, purposes, and intent of this act.

<u>NEW SECTION.</u> **Sec. 14.** 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. 15. This act is known and may be cited as "We Don't Want A Head Tax."

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