

**FORMATTING NOTE:**

In initiatives, legislative bills and other proposed measures, language that is to be deleted from current statutes is represented by a "strikethrough" character and language that is to be added is underlined. Because these special characters cannot be formatted in all Internet browsers, a different set of symbols is used for presenting these proposals on-line. The symbols are as follows:

- Text that is surrounded by (({- text here -})) is text that will be DELETED FROM the existing statute if the proposed measure is approved.
- Text that is surrounded by {+ text here +} is text that will be ADDED TO the existing statute if the proposed measure is approved.
- {+ NEW SECTION+} (found at the beginning of a section or paragraph) indicates that ALL of the text in that section will become law if the proposed measure is approved.

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**INITIATIVE 226**

AN ACT Relating to property tax relief; adding new sections to chapter 84.56 RCW; adding a new section to chapter 43.135 RCW; creating new sections; and providing an effective date.

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

{+ NEW SECTION. +} Sec. 1. This act shall be known and cited as the Washington State Property Taxpayers Protection Act. It is the intent of this act to provide property tax relief through an annual property tax credit for property owners against the property tax. This credit shall be structured so that it will not result in a tax shift or increased property taxes on other taxpayers.

{+ NEW SECTION. +} Sec. 2. A new section is added to chapter 84.56 RCW to read as follows:

There shall be credited against all regular property taxes imposed on real property, an amount not to exceed five hundred dollars per parcel of real property. The maximum credit allowed under this section is limited to the amount of tax imposed. The credit in this section is in addition to any other property tax relief that may be provided by law.

{+ NEW SECTION. +} Sec. 3. A new section is added to chapter 84.56 RCW to read as follows:

The director of the department of revenue shall adopt such rules and prescribe such forms as may be necessary and appropriate for implementation and administration of this chapter, subject to chapter 34.05 RCW, the administrative procedure act.

The county assessor shall compute the amount of credit authorized under section 2 of this act for each parcel of property. The credit allowed for any property shall be extended on the rolls in a column headed tax credit. The county treasurer shall subtract the amount of the credit from the total tax and enter this amount in a column headed tax payable.

{+ NEW SECTION. +} Sec. 4. A new section is added to chapter 43.135 RCW to read as follows:

(1) Any tax increase imposed by the state requires voter approval.

(2) For the purposes of this section, "tax" includes, but is not necessarily limited to, personal and corporate income taxes, sales and use taxes, property taxes, business and occupation taxes, excise taxes, fuel taxes, impact fees, license fees, and permit fees.

(3) For the purposes of this section, "tax" does not include civil and criminal fines and other charges collected in cases of restitution or violation of law or contract.

(4) For the purposes of this section, "tax increase" includes, but is not necessarily limited to, a new tax, a monetary increase in an existing tax, a tax rate increase, an expansion in the legal definition of a tax base, and an extension of an expiring tax.

(5) For the purposes of this section, "state" includes, but is not necessarily limited to, the state itself and all its departments and agencies, any city, county, special district, and other political subdivision or governmental instrumentality of or within the state.

(6) This section does not apply to any specific emergency measure authorized by vote of two-thirds of the members of each house of the legislature and expiring not later than twelve months from the effective date of the emergency act.

(7) This section is intended to add to, and not replace, the requirements for tax increases set forth in Initiative 601, the Taxpayer Protection Act, RCW 43.135.035.

{+ NEW SECTION. +} Sec. 5. The provisions of this act are to be liberally construed to effectuate the policies and purposes of this act.

{+ NEW SECTION. +} Sec. 6. 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. 7. This act takes effect January 1, 2001.

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