

INITIATIVE 853

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 853 to the People is a true and correct copy as it was received by this office.

1 AN ACT Relating to state government spending; amending RCW
2 43.135.010, 43.135.025, 43.135.055, and 43.135.902; reenacting and
3 amending RCW 43.135.035 and 43.135.045; adding new sections to chapter
4 43.135 RCW; and adding new sections to chapter 43.136 RCW.

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

6 **Sec. 1.** RCW 43.135.010 and 1994 c 2 s 1 are each amended to read
7 as follows:

8 The people of the state of Washington hereby find and declare:

9 (1) ~~((The continuing increases in our state tax burden and the
10 corresponding growth of state government is contrary to the interest of
11 the people of the state of Washington.~~

12 ~~(2))~~ It is ~~((necessary))~~ both appropriate and good fiscal policy
13 to limit the rate of growth of state government so that it does not
14 exceed long-term growth in revenue, while assuring adequate funding of
15 essential services, including basic education and health care as
16 defined by the legislature.

17 (2) It is a priority of the legislature to ensure that tax dollars
18 and fees are collected fairly and equitably from taxpayers and only as
19 needed and that the legislature prioritize spending these tax dollars

1 so they can be used as efficiently as possible without waste to meet
2 prioritized basic state needs and services.

3 ~~(3) ((The current budgetary system in the state of Washington lacks~~
4 ~~stability. The system encourages crisis budgeting and results in~~
5 ~~cutbacks during lean years and overspending during surplus years.~~

6 ~~(4))~~ It is therefore the intent of this chapter to:

7 (a) Establish a limit on state expenditures that will assure that
8 the growth rate of state expenditures does not exceed the ~~((growth rate~~
9 ~~of inflation and state population))~~ long term revenue growth;

10 (b) Assure that local governments are provided funds adequate to
11 render those services deemed essential by their citizens;

12 (c) Assure that the state does not impose responsibility on local
13 governments for new programs or increased levels of service under
14 existing programs unless the costs thereof are paid by the state;

15 (d) Provide for adjustment of the limit when costs of a program are
16 transferred between the state and another political entity;

17 (e) Establish a procedure for exceeding this limit in emergency
18 situations;

19 (f) Provide for voter approval of tax increases; ~~((and))~~

20 (g) Avoid overfunding and underfunding state programs by providing
21 stability, consistency, and long-range planning;

22 (h) Require that every two years the legislature adopt a set of
23 budget goals that prioritize state needs and services and that all
24 state expenditures covered under this act be ranked as either high,
25 medium, or low priority in meeting these goals;

26 (i) Require a comprehensive review every ten years by a citizens
27 commission of all tax exemptions that decrease state revenue covered by
28 this act to determine if the tax exemptions are fair and still are in
29 the state's best interest;

30 (j) Require a legislative review and ranking of tax exemptions
31 every two years as part of the budget process;

32 (k) Ensure fairness and equity in decision making under this act by
33 continuing the constitutionally mandated system of majority voting by
34 the legislature;

35 (l) Complete an analysis of fees by state agencies to ensure that
36 they are fair and to determine the extent to which they cover the
37 agencies' cost of issuing the permits and maintaining the programs; and

38 (m) Require publication in each years' official general election
39 voters' pamphlet of a summary of legislative and other action required

1 by this act, including, but not limited to, a summary of the state
2 budget, the tax revenues and expenditures approved under this act, a
3 summary of any tax exemptions and their dollar amount that affect the
4 revenue under this act, and to make this and other listed information
5 also available in complete detail on the official state web site
6 www.wa.gov.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.135 RCW
8 to read as follows:

9 Unless the context clearly requires otherwise, the definitions in
10 this section apply throughout this chapter.

11 (1) "Expenditure" has its ordinary meaning and includes any
12 expenditure from a limited account.

13 (2) "Fiscal growth factor" for a fiscal year means the sum of
14 inflation for that fiscal year and the average growth in real state
15 personal income for the prior ten fiscal years, multiplied by ninety
16 percent.

17 (3) "Inflation" means the percentage change in the implicit price
18 deflator for personal consumption expenditures for the United States,
19 as published in the official state economic and revenue forecast under
20 chapter 82.33 RCW.

21 (4) "Limited account" means any account or fund that is subject to
22 allotment procedures under chapter 43.88 RCW, except those accounts or
23 funds used under generally accepted accounting principles for
24 acquisition or funding of capital projects, servicing long-term
25 obligations, proprietary activities, or fiduciary purposes.

26 (5) "Real state personal income" means personal income for the
27 state adjusted for inflation as published in the official state
28 economic and revenue forecast under chapter 82.33 RCW.

29 (6) "Tax exemption" means an exemption, exclusion, or deduction
30 from the base of a state tax, a credit against a state tax, a deferral
31 of a state tax, or a preferential state tax rate.

32 **Sec. 3.** RCW 43.135.025 and 2000 2nd sp.s. c 2 s 1 are each amended
33 to read as follows:

34 (1) The state shall not expend from (~~the general fund~~) limited
35 accounts during any fiscal year state moneys in excess of the state
36 expenditure limit established under this chapter.

1 (2) Except pursuant to a declaration of emergency under RCW
2 43.135.035 or pursuant to an appropriation under RCW 43.135.045(4)(b),
3 the state treasurer shall not issue or redeem any check, warrant, or
4 voucher that will result in ~~((a)) state ((general fund))~~ expenditures
5 from limited accounts for any fiscal year in excess of the state
6 expenditure limit established under this chapter. A violation of this
7 subsection constitutes a violation of RCW 43.88.290 and shall subject
8 the state treasurer to the penalties provided in RCW 43.88.300.

9 (3) The state expenditure limit for any fiscal year shall be the
10 previous fiscal year's state expenditure limit increased by a
11 percentage rate that equals the fiscal growth factor.

12 (4) For purposes of computing the state expenditure limit for the
13 fiscal year beginning July 1, ~~((1995))~~ 2005, the phrase "the previous
14 fiscal year's state expenditure limit" means the total state
15 expenditures from the ~~((state general fund))~~ limited accounts, not
16 including federal funds, for the fiscal year beginning July 1, ~~((1989))~~
17 2004, plus the fiscal growth factor. ~~((This calculation is then
18 computed for the state expenditure limit for fiscal years 1992, 1993,
19 1994, and 1995, and as required under RCW 43.135.035(4).))~~

20 (5) A state expenditure limit committee is established for the
21 purpose of determining and adjusting the state expenditure limit as
22 provided in this chapter. The members of the state expenditure limit
23 committee are the director of financial management, the attorney
24 general or the attorney general's designee, and the chairs of the
25 senate committee on ways and means and the house of representatives
26 committee on appropriations. All actions of the state expenditure
27 limit committee taken pursuant to this chapter require an affirmative
28 vote of at least three members.

29 (6) Each November, the state expenditure limit committee shall
30 adjust the expenditure limit for the preceding fiscal year based on
31 actual expenditures and known changes in the fiscal growth factor and
32 then project an expenditure limit for the next two fiscal years. If,
33 by November 30th, the state expenditure limit committee has not adopted
34 the expenditure limit adjustment and projected expenditure limit as
35 provided in subsection (5) of this section, the attorney general or his
36 or her designee shall adjust or project the expenditure limit, as
37 necessary.

1 (~~(7)~~ "Fiscal growth factor" means the average of the sum of
2 inflation and population change for each of the prior three fiscal
3 years.

4 (~~8~~) "Inflation" means the percentage change in the implicit price
5 deflator for the United States for each fiscal year as published by the
6 federal bureau of labor statistics.

7 (~~9~~) "Population change" means the percentage change in state
8 population for each fiscal year as reported by the office of financial
9 management.)

10 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.135 RCW
11 to read as follows:

12 (1) If the cost of a government program, service, project,
13 facility, or activity supported by a limited account is transferred to
14 a local government or to a nonlimited account, the expenditure limit
15 committee shall decrease the expenditure limit to reflect the transfer.

16 (2) If the cost of a government program, service, project,
17 facility, or activity supported by the federal government, a local
18 government, or a nonlimited account is transferred to a limited
19 account, the expenditure limit committee shall increase the expenditure
20 limit to reflect the transfer.

21 (3) If money is transferred or a source of revenue is diverted from
22 a limited account to a local government or to any fund or account that
23 is not a limited account, the expenditure limit committee shall
24 decrease the expenditure limit to reflect the reduction in revenue to
25 the limited account. A money transfer or diversion of revenue shall
26 include any measure which has the effect of reducing money in a limited
27 account and increasing money in a local government account or a
28 nonlimited account.

29 **Sec. 5.** RCW 43.135.035 and 2001 c 3 s 8 and 2000 2nd sp.s. c 2 s
30 2 are each reenacted and amended to read as follows:

31 (1)(a) After July 1, 1995, any action or combination of actions by
32 the legislature that raises state revenue (~~(or requires revenue neutral~~
33 ~~tax shifts))~~) may be taken only if approved by a (~~(two-thirds))~~) majority
34 vote of each house, and then only if state expenditures in any fiscal
35 year, including the new revenue, will not exceed the state expenditure
36 limits established under this chapter.

1 (b) State revenue increases may be referred to the voters for their
2 approval or rejection at an election and shall require a majority vote
3 of each house of the legislature and then only if state expenditures in
4 any fiscal year, including the new revenue, will not exceed the state
5 expenditure limits established under this chapter.

6 (c) Every two years the legislature shall adopt a set of budget
7 goals, prior to its adoption of the budget, that prioritize the state's
8 needs and services affected by spending under this act. Proposed
9 expenditures shall be weighed against the prioritized state needs and
10 services and be given a rating of high, medium, or low priority in
11 meeting the budget goals.

12 (d) Every two years the legislature shall appoint a commission to
13 review and prioritize all tax exemptions as to their revenue sources
14 under this act as part of the budget process. The first commission
15 shall be appointed and confirmed by the 2004 session of the
16 legislature. The commission shall consist of the governor or his
17 representative, a member of the house finance committee's majority and
18 minority parties and a member of the senate finance committee's
19 majority and minority parties, and two members of the public appointed
20 by the governor. The commission shall compare and rank all existing
21 tax exemptions that affect the revenue and expenditures governed by
22 this act. The tax exemptions shall be ranked as either high, medium,
23 or low priority in meeting the most recently adopted set of budget
24 goals and priorities, including any economic goals originally supported
25 by the exemptions. The commission shall determine if these special
26 exemptions still serve a useful purpose, are fair to all taxpayers, and
27 are still in the state's and taxpayers' best interest. The commission
28 shall coordinate its work with that of the citizens' review commission
29 on tax exemptions and the joint legislative audit and review committee.
30 The commission shall make recommendations of tax exemptions to be
31 sunset. The findings of the commission shall be made public and
32 presented to the legislature and the governor as part of the budget
33 process of the January 2005 legislative session, and every two years
34 thereafter. The legislature shall review the commission's
35 recommendations and adopt, amend, or reject the commission's
36 recommendations. The legislature shall adopt as part of the budget
37 process a ranking of current tax exemptions as either high, medium, or
38 low priority in meeting the most recently adopted set of budget goals
39 and priorities.

1 (2)(a) If the legislative action under subsection (1) of this
2 section will result in expenditures in excess of the state expenditure
3 limit, then the action of the legislature shall not take effect until
4 approved by a vote of the people at a November general election. The
5 office of financial management shall adjust the state expenditure limit
6 by the amount of additional revenue approved by the voters under this
7 section. This adjustment shall not exceed the amount of revenue
8 generated by the legislative action during the first full fiscal year
9 in which it is in effect. The state expenditure limit shall be
10 adjusted downward upon expiration or repeal of the legislative action.

11 (b) The ballot title for any vote of the people required under this
12 section shall be substantially as follows:

13 "Shall taxes be imposed on in order to allow a
14 spending increase above (~~last year's authorized spending adjusted for~~
15 ~~inflation and population increases~~) the state expenditure limit?"

16 (3)(a) The state expenditure limit may be exceeded upon declaration
17 of an emergency for a period not to exceed twenty-four months by a law
18 approved by a (~~two-thirds~~) majority vote of each house of the
19 legislature and signed by the governor. The law shall set forth the
20 nature of the emergency, which is limited to natural disasters or acts
21 of terrorism that require immediate government action (~~to alleviate~~
22 ~~human suffering and provide humanitarian assistance~~). The state
23 expenditure limit may be exceeded for no more than twenty-four months
24 following the declaration of the emergency and only for the purposes
25 contained in the emergency declaration.

26 (b) Additional taxes required for an emergency under this section
27 may be imposed only until thirty days following the next general
28 election, unless an extension is approved at that general election.
29 The additional taxes shall expire upon expiration of the declaration of
30 emergency. The legislature shall not impose additional taxes for
31 emergency purposes under this subsection unless funds in the education
32 construction fund have been exhausted.

33 (c) The state or any political subdivision of the state shall not
34 impose any tax on intangible property listed in RCW 84.36.070 as that
35 statute exists on January 1, 1993.

36 (~~(4) If the cost of any state program or function is shifted from~~
37 ~~the state general fund on or after January 1, 1993, to another source~~
38 ~~of funding, or if moneys are transferred from the state general fund to~~
39 ~~another fund or account, the state expenditure limit committee, acting~~

1 ~~pursuant to RCW 43.135.025(5), shall lower the state expenditure limit~~
2 ~~to reflect the shift. For the purposes of this section, a transfer of~~
3 ~~money from the state general fund to another fund or account includes~~
4 ~~any state legislative action taken after July 1, 2000, that has the~~
5 ~~effect of reducing revenues from a particular source, where such~~
6 ~~revenues would otherwise be deposited into the state general fund,~~
7 ~~while increasing the revenues from that particular source to another~~
8 ~~state or local government account. This subsection does not apply to~~
9 ~~the dedication or use of lottery revenues under RCW 67.70.240(3) or~~
10 ~~property taxes under RCW 84.52.068, in support of education or~~
11 ~~education expenditures.~~

12 ~~(5) If the cost of any state program or function is shifted to the~~
13 ~~state general fund on or after January 1, 2000, from another source of~~
14 ~~funding, or if moneys are transferred to the state general fund from~~
15 ~~another fund or account, the state expenditure limit committee, acting~~
16 ~~pursuant to RCW 43.135.025(5), shall increase the state expenditure~~
17 ~~limit to reflect the shift.))~~

18 NEW SECTION. Sec. 6. A new section is added to chapter 43.135 RCW
19 to read as follows:

20 (1) The legislature shall establish a citizens' review commission
21 on tax exemptions. The citizens' review commission on tax exemptions
22 shall develop a schedule to accomplish an orderly comprehensive review
23 of tax exemptions at least once every ten years. The commission shall
24 schedule reviews of tax exemptions in the order the tax exemptions were
25 enacted into law, except that the commission may elect to include,
26 anywhere in the schedule, a tax exemption that has a statutory
27 expiration date or that a majority of its members vote to consider
28 earlier. The commission shall omit from the schedule tax exemptions
29 that are required by constitutional law but shall review all other
30 exemptions. The commission may recommend to the joint legislative
31 audit and review committee an expedited review process for any tax
32 exemption that has an estimated biennial fiscal impact of ten million
33 dollars or less.

34 (2) The commission shall revise the schedule, as needed each year,
35 taking into account newly enacted or terminated tax exemptions. The
36 commission shall deliver the schedule to the joint legislative audit
37 and review committee by September 1st of each year.

1 (3) The commission shall provide a process for effective citizen
2 input during its deliberations. Meetings' notices shall be posed on
3 www.wa.gov along with minutes and decisions of the commission.

4 (4) The joint legislative audit and review committee shall provide
5 clerical, technical, and management personnel to the commission to
6 serve as the commission's staff. The department of revenue shall
7 provide necessary support and information to the joint legislative
8 audit and review committee.

9 (5) The commission shall meet at least once a quarter and may hold
10 additional meetings at the call of the chair or by a majority vote of
11 the members of the commission. The members of the commission shall be
12 compensated in accordance with RCW 43.03.220 and be reimbursed for
13 travel expenses in accordance with RCW 43.03.050 and 43.03.060.

14 NEW SECTION. **Sec. 7.** A new section is added to chapter 43.136 RCW
15 to read as follows:

16 (1) The joint legislative audit and review committee shall review
17 tax exemptions according to the schedule developed under RCW
18 43.135.035. The committee shall adopt a set of public policy
19 objectives, after public input and hearings, which shall be used to
20 evaluate whether specific tax exemptions continue to serve a public
21 purpose. The committee shall ascertain the degree to which specific
22 tax exemptions are fair in the overall tax burden on all taxpayers or
23 other classes of taxpayers. The committee shall consider, but not be
24 limited to, the following factors in the review:

25 (a) The classes of individuals, types of organizations, or types of
26 industries whose state tax liabilities are directly affected by the tax
27 exemption;

28 (b) Public policy objectives that might provide a justification for
29 the tax exemption, including but not limited to the legislative
30 history, any legislative intent, or the extent to which the tax
31 exemption encourages business growth or relocation into this state,
32 promotes growth or retention of high wage jobs, or helps stabilize
33 communities;

34 (c) The extent to which the tax exemption is fair or unfair to
35 other taxpayers by shifting the overall tax burden onto other classes
36 of taxpayers;

1 (d) The extent to which the tax exemption promotes a sustainable,
2 nonpolluting economy and contributes to protecting the environment and
3 our quality of life;

4 (e) Evidence that the existence of the tax exemption has
5 contributed to the achievement of any of the public policy objectives;

6 (f) The extent to which continuation of the tax exemption might
7 contribute to any of the public policy objectives;

8 (g) The feasibility of modifying the tax exemption to provide for
9 adjustment or recapture of the tax benefits of the tax exemption if the
10 objectives are not fulfilled;

11 (h) Fiscal impacts of the tax exemption, including past impacts and
12 expected future impacts if it is continued. For the purposes of this
13 subsection, "fiscal impact" includes an analysis of the general effects
14 of the tax exemption on the overall state economy, including, but not
15 limited to, the effects of the tax exemption on consumption and
16 expenditures by persons and businesses within the state;

17 (i) The extent to which termination of the tax exemption would
18 affect the distribution of liability for payment of state taxes;

19 (j) A cost-benefit analysis of the tax exemption that considers the
20 loss to the tax base by the exemption and the resulting return to the
21 state in new benefits, either tangible or intangible including but not
22 limited to retention of jobs or creating new jobs, new revenue for the
23 state, sustainability of our economy, and quality of life;

24 (k) Consideration of similar tax exemptions adopted in other states
25 and potential public policy benefits that might be gained by
26 incorporating corresponding provisions in Washington.

27 (2) For each tax exemption, the committee shall recommend whether
28 the tax exemption should be continued without modification, modified,
29 scheduled for sunset review at a future date, or terminated
30 immediately. The committee may recommend accountability standards for
31 the future review of a tax exemption.

32 NEW SECTION. **Sec. 8.** A new section is added to chapter 43.136 RCW
33 to read as follows:

34 (1) The joint legislative audit and review committee shall report
35 its findings and recommendations for scheduled tax exemptions to the
36 citizen commission by August 30th of each year. The commission shall
37 review and comment on the report of the committee. The committee may
38 revise its report based on the comments of the commission. The

1 committee shall prepare a final report including the comments of the
2 commission and submit the final report to the governor, the house of
3 representatives, and the senate by November 15th.

4 (2) Following receipt of a report under this section, the house of
5 representatives and the senate shall hold public hearings to consider
6 the final report and any related data.

7 NEW SECTION. **Sec. 9.** A new section is added to chapter 43.135 RCW
8 to read as follows:

9 A brief summary of the most recently adopted budget goals and
10 priorities, a list of all tax exemptions and their comparison to the
11 budget goals and priorities, and the recommendations of the citizens'
12 review commission on tax exemptions and any actions by the legislature
13 regarding these exemptions and any new exemptions passed by the
14 legislature shall be published in the general election voters' pamphlet
15 each year and made available on the state's web site www.wa.gov.

16 **Sec. 10.** RCW 43.135.045 and 2001 c 3 s 9, 2000 2nd sp.s. c 5 s 1,
17 and 2000 2nd sp.s. c 2 s 3 are each reenacted and amended to read as
18 follows:

19 (1) The emergency reserve fund is established in the state
20 treasury. During each fiscal year, the state treasurer shall deposit
21 in the emergency reserve fund ~~((all))~~ one percent of general fund--
22 state revenues ~~((in excess of the state expenditure limit for that
23 fiscal year))~~. Deposits shall be made at the end of each fiscal
24 quarter based on projections of state revenues ~~((and the state
25 expenditure limit))~~. The treasurer shall make transfers between these
26 accounts as necessary to reconcile actual annual revenues and the
27 expenditure limit for fiscal year 2000 and thereafter.

28 (2) The legislature may appropriate moneys from the emergency
29 reserve fund only with approval of ~~((at least two-thirds))~~ a majority
30 of the members of each house of the legislature, and then only if the
31 appropriation does not cause total expenditures to exceed the state
32 expenditure limit under this chapter.

33 (3) The emergency reserve fund balance shall not exceed five
34 percent of annual general fund--state revenues as projected by the
35 official state revenue forecast. Any balance in excess of five percent
36 shall be transferred on a quarterly basis by the state treasurer as
37 follows: Seventy-five percent to the student achievement fund hereby

1 created in the state treasury and twenty-five percent to the general
2 fund balance. The treasurer shall make transfers between these
3 accounts as necessary to reconcile actual annual revenues for fiscal
4 year 2000 and thereafter. When per-student state funding for the
5 maintenance and operation of K-12 education meets a level of no less
6 than ninety percent of the national average of total funding from all
7 sources per student as determined by the most recent published data
8 from the national center for education statistics of the United States
9 department of education, as calculated by the office of financial
10 management, further deposits to the student achievement fund shall be
11 required only to the extent necessary to maintain the ninety-percent
12 level. Remaining funds are part of the general fund balance and these
13 funds are subject to the expenditure limits of this chapter.

14 (4) The education construction fund is hereby created in the state
15 treasury.

16 (a) Funds may be appropriated from the education construction fund
17 exclusively for common school construction or higher education
18 construction.

19 (b) Funds may be appropriated for any other purpose only if
20 approved by a (~~two-thirds~~) majority vote of each house of the
21 legislature and if approved by a vote of the people at the next general
22 election. An appropriation approved by the people under this
23 subsection shall result in an adjustment to the state expenditure limit
24 only for the fiscal period for which the appropriation is made and
25 shall not affect any subsequent fiscal period.

26 (5) Funds from the student achievement fund shall be appropriated
27 to the superintendent of public instruction strictly for distribution
28 to school districts to meet the provisions set out in the student
29 achievement act. Allocations shall be made on an equal per full-time
30 equivalent student basis to each school district.

31 (6) Earnings of the emergency reserve fund under RCW
32 43.84.092(4)(a) shall be transferred quarterly to the multimodal
33 transportation account, except for those earnings that are in excess of
34 thirty-five million dollars each fiscal year. Within thirty days
35 following any fiscal year in which earnings transferred to the
36 multimodal transportation account under this subsection did not total
37 thirty-five million dollars, the state treasurer shall transfer from
38 the emergency reserve fund an amount necessary to bring the total
39 deposited in the multimodal transportation account under this

1 subsection to thirty-five million dollars. The revenues to the
2 multimodal transportation account reflected in this subsection provide
3 ongoing support for the transportation programs of the state. However,
4 it is the intent of the legislature that any new long-term financial
5 support that may be subsequently provided for transportation programs
6 will be used to replace and supplant the revenues reflected in this
7 subsection, thereby allowing those revenues to be returned to the
8 purposes to which they were previously dedicated.

9 **Sec. 11.** RCW 43.135.055 and 2001 c 314 s 19 are each amended to
10 read as follows:

11 (1) No fee may increase in any fiscal year by a percentage in
12 excess of the fiscal growth factor for that fiscal year without prior
13 legislative approval, except that by December 2004 every state agency
14 that is subject to fees under this act shall present to the legislature
15 a detailed analysis of the fees charged to determine if they are fair
16 and the extent to which they cover the state agencies' cost of issuing
17 permits, and maintaining the program. The legislature may increase
18 fees beyond the fiscal growth factor by adjusting the base to reflect
19 uncovered costs. It may also lower fees if it determines they are too
20 high. The analysis must be completed by December 31st and updated
21 every two years thereafter. The legislature shall appropriate funds
22 necessary to carry out this review.

23 (2) This section does not apply to an assessment made by an
24 agricultural commodity commission or board created by state statute or
25 created under a marketing agreement or order under chapter 15.65 or
26 15.66 RCW, or to the forest products commission, if the assessment is
27 approved by referendum in accordance with the provisions of the
28 statutes creating the commission or board or chapter 15.65 or 15.66 RCW
29 for approving such assessments.

30 NEW SECTION. **Sec. 12.** A new section is added to chapter 43.135
31 RCW to read as follows:

32 Each year the secretary of state shall publish in the general
33 election voters' pamphlet, a summary of the state budget, detailing all
34 state revenues and expenditures, by state agency, and a comparison and
35 ranking with other states by specific type of taxes paid by Washington
36 taxpayers and an overall comparison of the total tax burden of

1 Washingtonians compared to other states. This information shall also
2 be on the official state web site www.wa.gov.

3 NEW SECTION. **Sec. 13.** If any provision of this act or its
4 application to any person or circumstance is held invalid, the
5 remainder of the act or the application of the provision to other
6 persons or circumstances is not affected.

7 **Sec. 14.** RCW 43.135.902 and 1994 c 2 s 10 are each amended to read
8 as follows:

9 This chapter may be known and cited as the taxpayers ~~((protection))~~
10 fiscal reform act.

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