

RCW 43.135.034 Tax legislation—Two-thirds approval—Taxes on intangible property. (1) (a) Any action or combination of actions by the legislature that raises taxes may be taken only if approved by a two-thirds vote in both the house of representatives and the senate. Pursuant to the referendum power set forth in Article II, section 1 (b) of the state Constitution, tax increases may be referred to the voters for their approval or rejection at an election.

(b) For the purposes of this chapter, "raises taxes" means any action or combination of actions by the state legislature that increases state tax revenue deposited in any fund, budget, or account, regardless of whether the revenues are deposited into the general fund.

(2) The state or any political subdivision of the state may not impose any tax on intangible property listed in RCW 84.36.070 as that statute exists on January 1, 1993. [2020 c 218 § 4; 2015 3rd sp.s. c 44 § 421; 2013 c 1 § 2 (Initiative Measure No. 1185, approved November 6, 2012); 2011 c 1 § 2 (Initiative Measure No. 1053, approved November 2, 2010).]

Reviser's note: As to the constitutionality of the supermajority requirement in subsection (1) of this section, see *League of Educ. Voters v. State*, 176 Wn.2d 808, 295 P.3d 743 (2013).

Effective date—2020 c 218: See note following RCW 43.88.030.

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Intent—2013 c 1 (Initiative Measure No. 1185): "This initiative should deter the governor and the legislature from sidestepping, suspending, or repealing any of Initiative 1053's policies which voters approved by a huge margin in 2010. The people insist that tax increases receive either two-thirds legislative approval or voter approval and fee increases receive a simple majority vote. These important policies ensure that taxpayers will be protected and that taking more of the people's money will always be an absolute last resort." [2013 c 1 § 1 (Initiative Measure No. 1185, approved November 6, 2012).]

Construction—2013 c 1 (Initiative Measure No. 1185): "The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act." [2013 c 1 § 7 (Initiative Measure No. 1185, approved November 6, 2012).]

Short title—2013 c 1 (Initiative Measure No. 1185): "This act is known and may be cited as "Save The 2/3's Vote For Tax Increases (Again) Act."" [2013 c 1 § 9 (Initiative Measure No. 1185, approved November 6, 2012).]

Contingent effective date—2011 c 1 §§ 2 and 3 (Initiative Measure No. 1053): "Sections 2 and 3 of this act take effect if, during the 2010 legislative session, the legislature amends or repeals RCW 43.135.035." [2011 c 1 § 9 (Initiative Measure No. 1053, approved November 2, 2010).]

Intent—2011 c 1 (Initiative Measure No. 1053): "This initiative should deter the governor and the legislature from sidestepping, suspending, or repealing any of Initiative 960's policies in the 2010 legislative session. But regardless of legislative action taken during the 2010 legislative session concerning Initiative 960's policies, the people intend, by the passage of this initiative, to require either two-thirds legislative approval or voter approval for tax increases and majority legislative approval for fee increases. These important policies ensure that taking more of the people's money will always be an absolute last resort." [2011 c 1 § 1 (Initiative Measure No. 1053, approved November 2, 2010).]

Construction—2011 c 1 (Initiative Measure No. 1053): "The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act." [2011 c 1 § 6 (Initiative Measure No. 1053, approved November 2, 2010).]

Short title—2011 c 1 (Initiative Measure No. 1053): "This act shall be known and cited as Save The 2/3's Vote For Tax Increases Act of 2010." [2011 c 1 § 8 (Initiative Measure No. 1053, approved November 2, 2010).]