
HOUSE BILL 2479

State of Washington

66th Legislature

2020 Regular Session

By Representative Stokesbary

1 AN ACT Relating to reaffirming the prohibition of the imposition
2 of a local income tax; adding a new section to chapter 84.52 RCW;
3 creating a new section; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature finds that Substitute
6 Senate Bill No. 4313 (SSB 4313), which in 1984 passed the Washington
7 state senate with a vote of 43-5 and the Washington state house of
8 representatives with a vote of 94-1 and was subsequently codified in
9 chapter 36.65 RCW, prohibited the imposition of an income tax by a
10 city, county, or city-county. The legislature also finds that the
11 Washington court of appeals recently held that SSB 4313
12 unconstitutionally violated the single subject rule in Article II,
13 section 19 of the state Constitution, thereby removing the statutory
14 prohibition against local income taxes. Therefore, to ensure that the
15 will of the legislature expressed in SSB 4313 remains the law of the
16 state and to confirm that no locality may impose a tax on income, the
17 legislature restates its refusal to delegate to a city, county, or
18 city-county, as a whole or as a governing body, the power to enact a
19 tax on the personal income of individuals or households. This act
20 must be liberally construed to effectuate these purposes.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.52
2 RCW to read as follows:

3 A county, city, or city-county shall not levy a tax on net
4 income.

5 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
6 preservation of the public peace, health, or safety, or support of
7 the state government and its existing public institutions, and takes
8 effect immediately.

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