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HOUSE BILL 1583

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State of Washington

67th Legislature

2021 Regular Session

By Representatives McEntire and Walsh

1 AN ACT Relating to prohibiting the imposition or collection of  
2 any tax based on income; adding a new section to chapter 82.32 RCW;  
3 and creating a new section.

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

5 NEW SECTION. **Sec. 1.** The legislature finds and recognizes that  
6 the state of Washington has a long tradition, in its Constitution and  
7 in case law, of prohibiting a state income tax. The legislature  
8 intends to confirm that tradition by prohibiting the state from  
9 imposing any tax that is based on income.

10 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.32  
11 RCW to read as follows:

12 (1) The state is strictly prohibited from imposing any tax that  
13 is based on income.

14 (2) The government is strictly prohibited from collecting revenue  
15 from any tax prohibited under subsection (1) of this section.

16 (3) For purposes of this section, "tax that is based on income"  
17 includes any payroll tax, excise tax, and any other type of tax that  
18 is based on an individual's or household's personal income, whether  
19 net, gross, or adjusted gross income, capital gains income, or any  
20 other portion or type of income.

1           (4) Such a strict prohibition applies to taxes imposed on  
2 taxpayers and to taxes imposed on taxpayers' employers.

3           (5) This strict prohibition and the definition of income  
4 specifically are to be construed broadly by any reviewing court to  
5 effectuate the policy of this state that there exists absolute  
6 clarity and certainty in state law that there is no authority to  
7 impose any tax that is based on income.

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