
SENATE JOINT RESOLUTION 8204

State of Washington

68th Legislature

2023 Regular Session

By Senator L. Wilson

1 BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE
2 STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3 THAT, At the next general election to be held in this state the
4 secretary of state shall submit to the qualified voters of the state
5 for their approval and ratification, or rejection, an amendment to
6 Article VII of the Constitution of the state of Washington by adding
7 a new section to read as follows:

8 Article VII, section Notwithstanding any other provision
9 of this Constitution, the following tax relief is allowed:

10 (a) The legislature may, by appropriate legislation, provide a
11 homestead property tax exemption for taxes levied for state purposes
12 on property occupied as a principal residence by the individual
13 claiming the exemption. The legislature may also, by appropriate
14 legislation, provide a similar benefit through a renter's credit to
15 qualified residential tenants.

16 (b) The homestead property tax exemption authorized under
17 subsection (a) of this section may be in the form of a reduction of
18 up to \$250,000 of equalized assessed valuation of qualifying
19 properties. To prevent the homestead property tax exemption from
20 shifting the state property tax burden to higher valued principal
21 residences and nonexempt property, the state levy or levies must be
22 reduced as necessary to prevent the homestead property tax exemption

1 from resulting in a higher tax rate than would have occurred in the
2 absence of the homestead property tax exemption.

3 (c) The renter's credit authorized under subsection (a) of this
4 section must be in the form of a refund of a portion of the rent paid
5 by qualifying tenants on their primary residence. The amount of
6 renter's credit for a tenant may not exceed the maximum amount of tax
7 reduction provided by the homestead property tax exemption authorized
8 under subsection (a) of this section.

9 (d) The legislature may provide for an annual increase to the
10 maximum amount of exemption and credit provided in subsections (b)
11 and (c) of this section.

12 (e) The legislature may place other limitations and conditions
13 upon the homestead property tax exemption and renter's credit as it
14 deems proper.

15 BE IT FURTHER RESOLVED, That the secretary of state shall cause
16 notice of this constitutional amendment to be published at least four
17 times during the four weeks next preceding the election in every
18 legal newspaper in the state.

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