

## Permit Washington Taxing Jurisdictions More Flexibility

**WHEREAS** Washington and its various taxing jurisdictions have the most regressive state and local tax systems in the country, punishing poor and middle class residents;

**WHEREAS** non-elderly residents in Washington pay the following percent of their family income in state and local taxes: below \$21,000 pay 16.8%, between \$21,000 and \$40,000 pay 11.7%, between \$40,000 and \$65,000 pay 10.1%, between \$65,000 and \$103,000 pay 8.5%, between \$103,000 and \$197,000 pay 6.6%, between \$197,000 and \$507,000 pay 4.6%, and in excess of \$500,000 pay only 2.4%;

**WHEREAS** in Washington, the property tax share of family income varies from 4.7% for the lowest 20% of incomes to 2.6% for the middle 20% to 1.2% for the top 1%;

**WHEREAS** the Washington State Supreme Court's 5 to 4 decisions in 1933 and 1935 have been interpreted to mean that non-uniform (e.g., progressive) statewide or local taxes, whether on income or property, violated Article VII, Section 1 of the Washington State Constitution;

**WHEREAS** local taxes based on income are levied by both counties and cities, in 4,943 jurisdictions in 17 states as of August 31, 2011, encompassing over 23 million Americans;

**WHEREAS** in a democratic society the people should have the flexibility of determining what tax structure is acceptable to them without being restricted by the state constitution; and

**WHEREAS** the platform of the Washington State Democratic Party calls for a progressive tax system;

**THEREFORE BE IT RESOLVED** that the Washington State Democratic Central Committee urge Washington's state legislators to introduce or support legislation that amends Article VII, Section 1 of the Washington State Constitution to permit the implementation of a non-uniform tax structure within the boundaries of any jurisdiction levying such taxes if two-thirds of its voters approve such a tax.

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Submitted by the Jefferson County Democrats to the Washington State Democratic Central Committee for consideration at its January 28, 2018 meeting in Bellingham.  
(Date Submitted 1/12/2018)

The Resolutions Committee reviewed the resolution and recommend that it be passed.

The Washington State Democratic Central Committee approved this resolution on 1/28/18.