

CHAPTER 1

[Initiative 695]

LICENSE TABS—TAX LIMITATIONS

AN ACT Relating to limiting taxation by: limiting excessive license tab fees; limiting tax increases by requiring voter approval; repealing existing licensing fees: RCW 46.16.060, 46.16.061, and 46.16.650; repealing existing excise taxes: 82.44.010, 82.44.015, 82.44.020, 82.44.022, 82.44.023, 82.44.025, 82.44.030, 82.44.041, 82.44.060, 82.44.065, 82.44.080, 82.44.090, 82.44.100, 82.44.110, 82.44.120, 82.44.130, 82.44.140, 82.44.150, 82.44.155, 82.44.157, 82.44.160, 82.44.170, 82.44.180, 82.44.900, 82.50.010, 82.50.060, 82.50.090, 82.50.170, 82.50.250, 82.50.400, 82.50.405, 82.50.410, 82.50.425, 82.50.435, 82.50.440, 82.50.460, 82.50.510, 82.50.520, 82.50.530, 82.50.540, and 82.50.901; adding a new section to chapter 46.16 RCW; adding a new section to chapter 43.135 RCW; creating a new section; and providing an effective date.

Be it enacted by the People of the State of Washington:

NEW SECTION. Sec. 1. A new section is added to chapter 46.16 RCW to read as follows:

- (1) License tab fees shall be \$30 per year for motor vehicles, regardless of year, value, make, or model, beginning January 1, 2000.
- (2) For the purposes of this section, "license tab fees" are defined as the general fees paid annually for licensing motor vehicles, including cars, sport utility vehicles, motorcycles, and motor homes.

NEW SECTION. Sec. 2. A new section is added to chapter 43.135 RCW to read as follows:

- (1) Any tax increase imposed by the state shall require voter approval.
- (2) For the purposes of this section, "tax" includes, but is not necessarily limited to, sales and use taxes, property taxes, business and occupation taxes, excise taxes, fuel taxes, impact fees, license fees, permit fees, and any monetary charge by government.
- (3) For the purposes of this section, "tax" does not include:
 - (a) Higher education tuition, and
 - (b) Civil and criminal fines and other charges collected in cases of restitution or violation of law or contract.
- (4) For the purposes of this section, "tax increase" includes, but is not necessarily limited to, a new tax, a monetary increase in an existing tax, a tax rate increase, an expansion in the legal definition of a tax base, and an extension of an expiring tax.
- (5) For the purposes of this section, "state" includes, but is not necessarily limited to, the state itself and all its departments and agencies, any city, county, special district, and other political subdivision or governmental instrumentality of or within the state.
- (6) This section does not apply to any specific emergency measure authorized by vote of two-thirds (2/3) of the members of each house of the legislature and expiring not later than twelve (12) months from the effective date of the emergency act.
- (7) This section is intended to add to, and not replace, the requirements for tax increases set forth in Initiative 601, the Taxpayer Protection Act, RCW 43.135.035.

NEW SECTION. Sec. 3. The following acts or parts of acts that impose taxes and fees on vehicles are each repealed:

- (1) RCW 46.16.060 and 1992 c 216 s 4, 1987 1st ex.s. c 9 s 3, 1985 c 380 s 13, 1981 c 342 s 8, 1975 1st ex.s. c 118 s 3, 1969 ex.s. c 170 s 3, 1969 c 99 s 5, 1965 c 25 s 1, 1961 ex.s. c 7 s 9, & 1961 c 12 s 46.16.060;
- (2) RCW 46.16.061 and 1985 c 380 s 14, 1984 c 7 s 49, & 1963 ex.s. c 3 s 40;
- (3) RCW 46.16.650 and 1997 c 291 s 12 & 1987 c 178 s 1;
- (4) RCW 82.44.010 and 1990 c 42 s 301, 1979 c 107 s 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4, 1963 c 199 s 1, & 1961 c 15 s 82.44.010;
- (5) RCW 82.44.015 and 1996 c 244 s 7, 1993 c 488 s 3, 1982 c 142 s 1, & 1980 c 166 s 3;
- (6) RCW 82.44.020 and 1998 c 321 s 3, 1993 sp.s. c 23 s 61, 1993 c 123 s 2, 1991 c 199 s 220, 1990 c 42 s 302, & 1988 c 191 s 1;
- (7) RCW 82.44.022 and 1998 c 321 s 2;
- (8) RCW 82.44.023 and 1998 c 321 s 38, 1998 c 145 s 1, 1994 c 227 s 3, & 1992 c 194 s 8;
- (9) RCW 82.44.025 and 1998 c 321 s 39, & 1996 c 139 s 3;
- (10) RCW 82.44.030 and 1971 ex.s. c 299 s 51 & 1961 c 15 s 82.44.030;
- (11) RCW 82.44.041 and 1998 c 321 s 4 & 1990 c 42 s 303;
- (12) RCW 82.44.060 and 1990 c 42 s 304, 1981 c 222 s 12, 1979 c 158 s 233, 1975-'76 2nd ex.s. c 54 s 2, 1975 1st ex.s. c 118 s 14, 1963 c 199 s 4, & 1961 c 15 s 82.44.060;
- (13) RCW 82.44.065 and 1990 c 42 s 305;
- (14) RCW 82.44.080 and 1961 c 15 s 82.44.080;
- (15) RCW 82.44.090 and 1961 c 15 s 82.44.090;
- (16) RCW 82.44.100 and 1961 c 15 s 82.44.100;
- (17) RCW 82.44.110 and 1998 c 321 s 5, 1997 c 338 s 68, & 1997 c 149 s 911;
- (18) RCW 82.44.120 and 1993 c 307 s 3, 1990 c 42 s 307, 1989 c 68 s 2, 1983 c 26 s 3, 1979 c 120 s 2, 1975 1st ex.s. c 278 s 95, 1974 ex.s. c 54 s 4, 1967 c 121 s 2, 1963 c 199 s 5, & 1961 c 15 s 82.44.120;
- (19) RCW 82.44.130 and 1961 c 15 s 82.44.130;
- (20) RCW 82.44.140 and 1979 c 158 s 237, 1967 c 121 s 3, & 1961 c 15 s 82.44.140;
- (21) RCW 82.44.150 and 1998 c 321 s 6, 1995 2nd sp.s. c 14 s 538, 1994 c 241 s 1, & 1993 c 491 s 2;
- (22) RCW 82.44.155 and 1998 c 321 s 40, 1993 c 492 s 254, 1991 c 199 s 223, & 1990 c 42 s 309;
- (23) RCW 82.44.157 and 1994 c 266 s 14;
- (24) RCW 82.44.160 and 1995 c 28 s 1;
- (25) RCW 82.44.170 and 1990 c 42 s 311, 1987 c 244 s 56, & 1985 c 380 s 22;
- (26) RCW 82.44.180 and 1998 c 321 s 41 & 1995 c 269 s 2601;

- (27) RCW 82.44.900 and 1961 c 15 s 82.44.900;
- (28) RCW 82.50.010 and 1989 c 337 s 20, 1979 c 107 s 11, 1977 ex.s. c 22 s 6, 1971 ex.s. c 299 s 35, 1967 ex.s. c 149 s 44, & 1961 c 15 s 82.50.010;
- (29) RCW 82.50.060 and 1961 c 15 s 82.50.060;
- (30) RCW 82.50.090 and 1961 c 15 s 82.50.090;
- (31) RCW 82.50.170 and 1992 c 154 s 6;
- (32) RCW 82.50.250 and 1967 ex.s. c 149 s 59;
- (33) RCW 82.50.400 and 1993 c 238 s 7, 1992 c 154 s 5, 1990 c 42 s 320, 1979 c 123 s 1, 1975 1st ex.s. c 118 s 15, & 1971 ex.s. c 299 s 55;
- (34) RCW 82.50.405 and 1991 c 199 s 226;
- (35) RCW 82.50.410 and 1998 c 321 s 23, 1991 c 199 s 225, 1990 c 42 s 321, 1979 c 123 s 2, 1975 1st ex.s. c 118 s 16, 1972 ex.s. c 144 s 2, & 1971 ex.s. c 299 s 56;
- (36) RCW 82.50.425 and 1990 c 42 s 323;
- (37) RCW 82.50.435 and 1990 c 42 s 324;
- (38) RCW 82.50.440 and 1979 c 158 s 242, 1975 1st ex.s. c 9 s 2, & 1971 ex.s. c 299 s 59;
- (39) RCW 82.50.460 and 1979 c 123 s 3, 1975 1st ex.s. c 118 s 17, & 1971 ex.s. c 299 s 61;
- (40) RCW 82.50.510 and 1998 c 321 s 24, 1991 c 199 s 227, 1990 c 42 s 322, 1975-'76 2nd ex.s. c 75 s 1, & 1971 ex.s. c 299 s 66;
- (41) RCW 82.50.520 and 1983 c 26 s 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67;
- (42) RCW 82.50.530 and 1993 c 32 s 1, 1981 c 304 s 32, & 1971 ex.s. c 299 s 68;
- (43) RCW 82.50.540 and 1971 ex.s. c 299 s 69; and
- (44) RCW 82.50.901 and 1971 ex.s. c 299 s 53.

NEW SECTION. Sec. 4. The provisions of this act are to be liberally construed to effectuate the policies and purposes of this act.

NEW SECTION. Sec. 5. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 6. This act takes effect January 1, 2000.

Originally filed in Office of Secretary of State January 8, 1999.
Approved by the People of the State of Washington in the General Election on November 2, 1999.