



## Summary of Initiative 1185

Prepared for members of the Washington House of Representatives by the House Office of Program Research.

This information has been prepared in response to various requests for a summary of Initiative 1185. It is provided for analytical and legislative policy purposes only. It is not provided as an expression of support for or opposition to any ballot measure. These materials are intended to provide general information and are not intended to be an exhaustive analysis of all issues presented by the measure.

### BRIEF SUMMARY

- Restates the requirement that tax increases must be approved by a two-thirds vote in both houses of the Legislature.
- States that new fees and fee increases must be approved by a simple majority vote in both houses of the Legislature.

### BACKGROUND

#### Initiative 1185

Initiative 1185 was certified to the ballot on July 20, 2012. The ballot title and ballot measure summary prepared by the Attorney General are as follows:

#### **Ballot Title**

Statement of Subject: Initiative Measure No. 1185 concerns tax and fee increases imposed by state government.

Concise Description: This measure would restate existing statutory requirements that legislative actions raising taxes must be approved by two-thirds legislative majorities or receive voter approval, and that new or increased fees require majority legislative approval.

Should this measure be enacted into law? Yes [ ] No [ ]

### **Ballot Measure Summary**

This measure would restate the existing statutory requirement that any action or combination of actions by the legislature that raises taxes must be approved by two-thirds vote in both houses of the legislature or approved in a referendum to the people. It would restate the existing statutory definition of “raises taxes,” restate the requirement that new or increased fees must be approved by majority vote in both houses of the legislature, and correct statutory references.

### **Constitutional Requirements for Legislation**

For a bill to become a law, the state Constitution generally requires that a majority of the members elected to each house must vote in its favor. There are, however, special constitutional requirements applicable to a bill that repeals or amends a voter-approved initiative. The state Constitution prohibits the Legislature from repealing such an initiative within two years of its approval, and within this two-year period the Legislature may amend such an initiative only with a two-thirds vote of both houses or by referral to the voters.

### **Statutory Requirements for Legislation that Raises Taxes and Fees**

There are also special statutory requirements applicable to a bill that increases taxes or fees.

In 1993 voters enacted Initiative 601. Among other things, Initiative 601 required a two-thirds vote of both houses of the Legislature to increase state revenue. The Legislature temporarily suspended the supermajority requirement from March 2002 through June 2003 and again from April 2005 through June 2006.

Initiative 960, enacted by the voters in 2007, restated this requirement for a supermajority legislative vote to raise taxes, and it also declared that under the state Constitution the Legislature may refer tax increases to the voters through the referendum bill process. It added a definition of "raises taxes." In addition, Initiative 960 required prior legislative approval of any new or increased state fees. It also established publicity and cost projection requirements for legislation that raises taxes or increases fees, and it required advisory votes for legislation that raises taxes and does not appear on the ballot as a referendum bill or referendum measure.

In 2010 the Legislature suspended until July 1, 2011, the two-thirds vote requirement for state tax increases, and the requirement for advisory votes for tax increases. Later in 2010, the voters enacted Initiative 1053, which reinstated the two-thirds vote requirement for state tax increases and restated the majority legislative approval requirement for new fees and fee increases.

In May 2012 a King County Superior Court judge ruled that the two-thirds tax vote requirement was invalid. The court ruled that the state Constitution requires a supermajority vote for specified types of legislation but otherwise establishes a general rule under which legislation may pass with a majority vote of the members elected to each house. For this reason, the court determined that only a constitutional amendment may establish a two-thirds vote requirement, so the statutory two-thirds requirement was unconstitutional. The ruling has been appealed to the state Supreme Court.

## **SUMMARY**

Initiative 1185 restates the requirement that any action or combination of actions by the Legislature that raises state taxes must be approved by a two-thirds vote in both houses of the Legislature, and it restates the existing definition of "raises taxes." The initiative also states that new or increased state fees may be imposed only if approved by a simple majority vote in both houses of the Legislature.

**Effective Date:** The initiative takes effect December 6, 2012.

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