



## History of income tax votes in Washington

By Jason Mercier

Here are the details on the state's income tax votes:

- [1932 – I-69](#): Yes 70%; No: 30% (**ruled unconstitutional**)  
An Act relating to and requiring the payment of a graduated tax on the incomes of persons, firms, corporations, associations, joint stock companies and common law trusts, the proceeds therefrom to be placed in the state current school fund and other state funds, as a means of reducing or eliminating the annual tax on general property which now provides revenues for such funds; providing penalties for violation; and making an appropriation from the general fund of the state treasury for paying expenses of administration of the act.
- [1934 – HJR 12](#): Yes 43%; **No 57%**  
A resolution amending section 1 of Article VII of the constitution by providing that all taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only; providing that there shall be such exemptions from taxation as the legislature may by general law provide; and providing that nothing contained in this section shall be construed to prevent the enactment of a graduated net income tax law.
- [1936 – SJR 7](#): Yes 22%; **No 78%**  
A Proposal to repeal section 12, article XI and amend sections 1 and 9, article VII of the constitution by providing: uniform taxation upon the same class of subjects; that the legislature may provide exemptions and graduated net income tax, may vest municipalities with power to make local improvements by special assessment or taxation; cannot require counties or municipalities to tax for county or municipal purposes but may under legislative restriction, vest them with such authority.
- [1938 – SJR 5](#): Yes 33%; **No 67%**  
A Proposal to amend Section 1, Article VII of the Constitution of the State of Washington relating to taxation by providing that nothing contained in said section shall be construed to prevent the

enactment of a graduated net income tax law.

- [1942 – Constitutional Amendment](#): Yes 34%; **No 66%**  
Constitutional Amendment Article VII, Sec. 2. A Proposal to amend Article VII of the Constitution by adding a new section, section 2, providing that income shall not be construed as property for the purpose of taxation, and empowering the legislature to enact graduated net income taxes, and to provide exemptions, offsets and deductions.
- [1944 – I-158](#): Yes 30%; **No 70%**  
An act relating to revenue and taxation; providing for the levy and collection of a three per cent tax on gross income; providing for certain exemptions and deductions; providing for the disposition of revenue derived hereunder; prescribing monthly payments of not less than sixty dollars to certain aged, blind, disabled or widowed persons from an Employment and Retirement Mutual Insurance Fund, herein created; prescribing duties of officers and procedure in relation hereto; regulating disposition of payments by beneficiaries; defining terms and prescribing penalties.
- [1973 – HJR 37](#): Yes 23%; **No 77%**  
Shall a graduated net income tax be authorized, excess levies for school operations be prohibited, and some excise taxes limited?
- [1975 – I-314](#): Yes 33%; **No 67%**  
Shall corporations pay a 12% excise tax measured by income so that special school levies may be reduced or eliminated?
- [1982 – I-435](#): Yes 34%; **No 66%**  
Shall corporate franchise taxes, measured by net income, replace sales taxes on food and state corporate business and occupation taxes?
- [2010 – I-1098](#): Yes 36%; **No 64%**  
Initiative Measure No. 1098 concerns establishing a state income tax and reducing other taxes. This measure would tax “adjusted gross income” above \$200,000 (individuals) and \$400,000 (joint-filers), reduce state property tax levies, reduce certain business and occupation taxes, and direct any increased revenues to education and health.

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