

INITIATIVE 960

To the People

Chapter 1, Laws of 2008

TAXPAYER PROTECTION ACT

EFFECTIVE DATE: 12/06/07

Approved by the
People of the State of Washington
in the General Election on
November 6, 2007

ORIGINALLY FILED

January 8, 2007

Secretary of State

1 AN ACT Relating to tax and fee increases imposed by state
2 government; amending RCW 43.88A.020, 43.88A.030, 43.135.035,
3 29A.72.040, 29A.72.250, 29A.72.290, 29A.32.031, 29A.32.070, and
4 43.135.055; adding a new section to chapter 43.135 RCW; adding new
5 sections to chapter 29A.72 RCW; creating new sections; and providing an
6 effective date.

7 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

8 **INTENT**

9 NEW SECTION. **Sec. 1.** Washington has a long history of public
10 interest in tax increases. The people have clearly and consistently
11 illustrated their ongoing and passionate desire to ensure that
12 taxpayers are protected. The people find that even without raising
13 taxes, the government consistently receives revenue growth many times
14 higher than the rate of inflation every year. With this measure, the
15 people intend to protect taxpayers by creating a series of
16 accountability procedures to ensure greater legislative transparency,
17 broader public participation, and wider agreement before state
18 government takes more of the people's money. This measure protects

1 taxpayers and relates to tax and fee increases imposed by state
2 government. This measure would require publication of cost
3 projections, information on public hearings, and legislators'
4 sponsorship and voting records on bills increasing taxes and fees,
5 allow either two-thirds legislative approval or voter approval for tax
6 increases, and require advisory votes on tax increases blocked from
7 citizen referendum.

8 The intent of sections 2, 3, and 4 of this act: The people want a
9 thorough, independent analysis of any proposed increase in taxes and
10 fees. The people find that legislators too often do not know the costs
11 to the taxpayers for their tax and fee increases and this fiscal
12 analysis by the office of financial management will provide better,
13 more accessible information. The people want a user-friendly method to
14 track the progress of bills increasing taxes and fees, finding that
15 transparency and openness leads to more public involvement and better
16 understanding. The people want information on public hearings and
17 legislators' sponsorship and voting records on bills increasing taxes
18 and fees and want easy access to contact information of legislators so
19 the people's voice can be heard. Section 2(5) and (6) of this act are
20 intended to provide active, engaged citizens with the opportunity to be
21 notified of the status of bills increasing taxes and fees. Such a
22 notification system is already being provided by the state supreme
23 court with regard to judicial rulings. Intent of RCW 43.88A.020: The
24 cost projection reports required by section 2 of this act will simplify
25 and facilitate the creation of fiscal notes. The people want the
26 office of financial management to fully comply with the cost
27 projections and other requirements of section 2 on bills increasing
28 taxes or fees before fiscal notes. Cost projections and the other
29 information required by section 2 are critically important for the
30 Legislature, the media, and the public to receive before fiscal notes.

31 The intent of section 5 of this act: The two-thirds requirement
32 for raising taxes has been on the books since 1993 and the people find
33 that this policy has provided the legislature with a much stronger
34 incentive to use existing revenues more cost effectively rather than
35 reflexively raising taxes. The people want this policy continued and
36 want it to be clear that tax increases inside and outside the general
37 fund are subject to the two-thirds threshold. If the legislature
38 cannot receive a two-thirds vote in the house of representatives and
39 senate to raise taxes, the Constitution provides the legislature with

1 the option of referring the tax increase to the voters for their
2 approval or rejection at an election using a referendum bill. The
3 people expect the legislature to respect, follow, and abide by the law,
4 on the books for 13 years, to not raise taxes in excess of the state
5 expenditure limit without two-thirds legislative approval and a vote of
6 the people. Intent of RCW 43.135.035(5): When it comes to enactment
7 of tax increases exceeding the state expenditure limit, the legislature
8 has, in recent years, shifted money between funds to get around the
9 voter approval requirement for tax increases above the state
10 expenditure limit as occurred in 2005 with sections 1607 and 1701 of
11 ESSB 6090. RCW 43.135.035(5) is intended to clarify the law so that
12 the effective taxpayer protection of requiring voter approval for tax
13 increases exceeding the state expenditure limit is not circumvented.

14 The intent of sections 6 through 13 of this act: Our state
15 constitution guarantees to the people the right of referendum. In
16 recent years, however, the legislature has thwarted the people's
17 constitutional right to referendum by excessive use of the emergency
18 clause. In 2005, for example, the legislature approved five hundred
19 twenty-three bills and declared ninety-eight of them, nearly twenty
20 percent, "emergencies," insulating them all from the constitution's
21 guaranteed right to referendum. The Courts' reviews of emergency
22 clauses have resulted in inconsistent decisions regarding the legality
23 of them in individual cases. The people find that, if they are not
24 allowed to vote on a tax increase, good public policy demands that at
25 least the legislature should be aware of the voters' view of individual
26 tax increases. An advisory vote of the people at least gives the
27 legislature the views of the voters and gives the voters information
28 about the bill increasing taxes and provides the voters with
29 legislators' names and contact information and how they voted on the
30 bill. The people have a right to know what's happening in Olympia.
31 Intent of section 6(1) of this act: If the legislature blocks a
32 citizen referendum through the use of an emergency clause or a citizen
33 referendum on the tax increase is not certified for the next general
34 election ballot, then an advisory vote on the tax increase is required.
35 Intent of section 6(4) of this act: If there's a binding vote on the
36 ballot, there's no need for a non-binding vote.

37 The intent of section 14 of this act: The people want to return
38 the authority to impose or increase fees from unelected officials at
39 state agencies to the duly elected representatives of the legislature

1 or to the people. The people find that fee increases should be debated
2 openly and transparently and up-or-down votes taken by our elected
3 representatives so the people are given the opportunity to hold them
4 accountable at the next election.

5 **PROTECTING TAXPAYERS BY REQUIRING PUBLICATION OF COST PROJECTIONS,**
6 **INFORMATION ON PUBLIC HEARINGS, AND LEGISLATORS' SPONSORSHIP AND**
7 **VOTING RECORDS ON BILLS INCREASING TAXES AND FEES**

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.135 RCW
9 and reads as follows:

10 (1) For any bill introduced in either the house of representatives
11 or the senate that raises taxes as defined by RCW 43.135.035 or
12 increases fees, the office of financial management must expeditiously
13 determine its cost to the taxpayers in its first ten years of
14 imposition, must promptly and without delay report the results of its
15 analysis by public press release via email to each member of the house
16 of representatives, each member of the senate, the news media, and the
17 public, and must post and maintain these releases on its web site. Any
18 ten-year cost projection must include a year-by-year breakdown. For
19 any bill containing more than one revenue source, a ten-year cost
20 projection for each revenue source will be included along with the
21 bill's total ten-year cost projection. The press release shall include
22 the names of the legislators, and their contact information, who are
23 sponsors and co-sponsors of the bill so they can provide information
24 to, and answer questions from, the public.

25 (2) Any time any legislative committee schedules a public hearing
26 on a bill that raises taxes as defined by RCW 43.135.035 or increases
27 fees, the office of financial management must promptly and without
28 delay report the results of its most up-to-date analysis of the bill
29 required by subsection (1) of this section and the date, time, and
30 location of the hearing by public press release via email to each
31 member of the house of representatives, each member of the senate, the
32 news media, and the public, and must post and maintain these releases
33 on its web site. The press release required by this subsection must
34 include all the information required by subsection (1) of this section
35 and the names of the legislators, and their contact information, who
36 are members of the legislative committee conducting the hearing so they
37 can provide information to, and answer questions from, the public.

1 (3) Each time a bill that raises taxes as defined by RCW 43.135.035
2 or increases fees is approved by any legislative committee or by at
3 least a simple majority in either the house of representatives or the
4 senate, the office of financial management must expeditiously
5 re-examine and re-determine its ten-year cost projection due to
6 amendment or other changes during the legislative process, must
7 promptly and without delay report the results of its most up-to-date
8 analysis by public press release via email to each member of the house
9 of representatives, each member of the senate, the news media, and the
10 public, and must post and maintain these releases on its web site. Any
11 ten-year cost projection must include a year-by-year breakdown. For
12 any bill containing more than one revenue source, a ten-year cost
13 projection for each revenue source will be included along with the
14 bill's total ten-year cost projection. The press release shall include
15 the names of the legislators, and their contact information, and how
16 they voted on the bill so they can provide information to, and answer
17 questions from, the public.

18 (4) For the purposes of this section, "names of legislators, and
19 their contact information" includes each legislator's position (Senator
20 or Representative), first name, last name, party affiliation (for
21 example, Democrat or Republican), city or town they live in, office
22 phone number, and office email address.

23 (5) For the purposes of this section, "news media" means any member
24 of the press or media organization, including newspapers, radio, and
25 television, that signs up with the office of financial management to
26 receive the public press releases by email.

27 (6) For the purposes of this section, "the public" means any
28 person, group, or organization that signs up with the office of
29 financial management to receive the public press releases by email.

30 **Sec. 3.** RCW 43.88A.020 and 1994 c 219 s 3 are each amended to read
31 as follows:

32 The office of financial management shall, in cooperation with
33 appropriate legislative committees and legislative staff, establish a
34 procedure for the provision of fiscal notes on the expected impact of
35 bills and resolutions which increase or decrease or tend to increase or
36 decrease state government revenues or expenditures. Such fiscal notes
37 shall indicate by fiscal year the impact for the remainder of the
38 biennium in which the bill or resolution will first take effect as well

1 as a cumulative forecast of the fiscal impact for the succeeding four
2 fiscal years. Fiscal notes shall separately identify the fiscal
3 impacts on the operating and capital budgets. Estimates of fiscal
4 impacts shall be calculated using the procedures contained in the
5 fiscal note instructions issued by the office of financial management.

6 In establishing the fiscal impact called for pursuant to this
7 chapter, the office of financial management shall coordinate the
8 development of fiscal notes with all state agencies affected.

9 The preparation and dissemination of the ongoing cost projections
10 and other requirements of section 2 of this act for bills increasing
11 taxes or fees shall take precedence over fiscal notes.

12 **Sec. 4.** RCW 43.88A.030 and 1986 c 158 s 16 are each amended to
13 read as follows:

14 When a fiscal note is prepared and approved as to form, accuracy,
15 and completeness by the office of financial management, which depicts
16 the expected fiscal impact of a bill or resolution, copies shall be
17 filed immediately with:

- 18 (1) The chairperson of the committee to which the bill or
19 resolution was referred upon introduction in the house of origin;
- 20 (2) The senate committee on ways and means, or its successor; and
- 21 (3) The house committees on revenue and appropriations, or their
22 successors.

23 Whenever possible, such fiscal note and, in the case of a bill
24 increasing taxes or fees, the cost projection and other information
25 required under section 2 of this act shall be provided prior to or at
26 the time the bill or resolution is first heard by the committee of
27 reference in the house of origin.

28 When a fiscal note has been prepared for a bill or resolution, a
29 copy of the fiscal note shall be placed in the bill books or
30 otherwise attached to the bill or resolution and shall remain with
31 the bill or resolution throughout the legislative process insofar as
32 possible. For bills increasing taxes or fees, the cost projection
33 and other information required by section 2 of this act shall be
34 placed in the bill books or otherwise attached to the bill or
35 resolution and shall remain with the bill or resolution throughout
36 the legislative process insofar as possible.

37 **PROTECTING TAXPAYERS BY ALLOWING EITHER TWO-THIRDS LEGISLATIVE**

1 election, unless an extension is approved at that general election.
2 The additional taxes shall expire upon expiration of the declaration of
3 emergency. The legislature shall not impose additional taxes for
4 emergency purposes under this subsection unless funds in the education
5 construction fund have been exhausted.

6 (c) The state or any political subdivision of the state shall not
7 impose any tax on intangible property listed in RCW 84.36.070 as that
8 statute exists on January 1, 1993.

9 (4) If the cost of any state program or function is shifted from
10 the state general fund or a related fund to another source of funding,
11 or if moneys are transferred from the state general fund or a related
12 fund to another fund or account, the state expenditure limit committee,
13 acting pursuant to RCW 43.135.025(5), shall lower the state expenditure
14 limit to reflect the shift. For the purposes of this section, a
15 transfer of money from the state general fund or a related fund to
16 another fund or account includes any state legislative action taken
17 that has the effect of reducing revenues from a particular source,
18 where such revenues would otherwise be deposited into the state general
19 fund or a related fund, while increasing the revenues from that
20 particular source to another state or local government account. This
21 subsection does not apply to the dedication or use of lottery revenues
22 under RCW 67.70.240(3) or property taxes under RCW 84.52.068, in
23 support of education or education expenditures.

24 (5) If the cost of any state program or function and the ongoing
25 revenue necessary to fund the program or function are shifted to the
26 state general fund or a related fund on or after January 1, 2007, the
27 state expenditure limit committee, acting pursuant to RCW
28 43.135.025(5), shall increase the state expenditure limit to reflect
29 the shift unless the shifted revenue had previously been shifted from
30 the general fund or a related fund.

31 (6) For the purposes of this act, "raises taxes" means any action
32 or combination of actions by the legislature that increases state tax
33 revenue deposited in any fund, budget, or account, regardless of
34 whether the revenues are deposited into the general fund.

35 **PROTECTING TAXPAYERS BY REQUIRING AN ADVISORY VOTE OF THE PEOPLE**
36 **WHEN THE LEGISLATURE BLOCKS A TAX INCREASE FROM A PUBLIC VOTE**

1 NEW SECTION. **Sec. 6.** A new section is added to chapter 43.135 RCW
2 and reads as follows:

3 (1) If legislative action raising taxes as defined by RCW
4 43.135.035 is blocked from a public vote or is not referred to the
5 people by a referendum petition found to be sufficient under RCW
6 29A.72.250, a measure for an advisory vote of the people is required
7 and shall be placed on the next general election ballot under this act.

8 (a) If legislative action raising taxes involves more than one
9 revenue source, each tax being increased shall be subject to a separate
10 measure for an advisory vote of the people under the requirements of
11 this act.

12 (2) No later than the first of August, the attorney general will
13 send written notice to the secretary of state of any tax increase
14 that is subject to an advisory vote of the people, under the
15 provisions and exceptions provided by this act. Within five days of
16 receiving such written notice from the attorney general, the
17 secretary of state will assign a serial number for a measure for an
18 advisory vote of the people and transmit one copy of the measure
19 bearing its serial number to the attorney general as required by RCW
20 29A.72.040, for any tax increase identified by the attorney general
21 as needing an advisory vote of the people for that year's general
22 election ballot. Saturdays, Sundays, and legal holidays are not
23 counted in calculating the time limits in this subsection.

24 (3) For the purposes of this section, "blocked from a public vote"
25 includes adding an emergency clause to a bill increasing taxes, bonding
26 or contractually obligating taxes, or otherwise preventing a referendum
27 on a bill increasing taxes.

28 (4) If legislative action raising taxes is referred to the people
29 by the legislature or is included in an initiative to the people found
30 to be sufficient under RCW 29A.72.250, then the tax increase is exempt
31 from an advisory vote of the people under this act.

32 **Sec. 7.** RCW 29A.72.040 and 2003 c 111 s 1805 are each amended to
33 read as follows:

34 The secretary of state shall give a serial number to each
35 initiative, referendum bill, (~~or~~) referendum measure, or measure for
36 an advisory vote of the people, using a separate series for initiatives
37 to the legislature, initiatives to the people, referendum bills,
38 (~~and~~) referendum measures, and measures for an advisory vote of the

1 people, and forthwith transmit one copy of the measure proposed bearing
2 its serial number to the attorney general. Thereafter a measure shall
3 be known and designated on all petitions, ballots, and proceedings as
4 "Initiative Measure No.," "Referendum Bill No.,"
5 (~~or~~) "Referendum Measure No.," or "Advisory Vote No.
6"

7 NEW SECTION. **Sec. 8.** A new section is added to RCW 29A.72 and
8 shall read as follows:

9 Within five days of receipt of a measure for an advisory vote of
10 the people from the secretary of state under RCW 29A.72.040 the
11 attorney general shall formulate a short description not exceeding
12 thirty-three words and not subject to appeal, of each tax increase and
13 shall transmit a certified copy of such short description meeting the
14 requirements of this section to the secretary of state. The
15 description must be formulated and displayed on the ballot
16 substantially as follows:

17 "The legislature imposed, without a vote of the people, (identification
18 of tax and description of increase), costing (most up-to-date ten-year
19 cost projection, expressed in dollars and rounded to the nearest
20 million) in its first ten years, for government spending. This tax
21 increase should be:

22 Repealed . . . []
23 Maintained . . . []"

24 Saturdays, Sundays, and legal holidays are not counted in calculating
25 the time limits in this section. The words "This tax increase should
26 be: Repealed . . . [] Maintained . . . []" are not counted in the
27 thirty-three word limit for a short description under this section.

28 NEW SECTION. **Sec. 9.** A new section is added to RCW 29A.72 and
29 shall read as follows:

30 When the short description is finally established under section 8
31 of this act, the secretary of state shall file the instrument
32 establishing it with the proposed measure and transmit a copy thereof
33 by mail to the chief clerk of the house of representatives, the
34 secretary of the senate, and to any other individuals who have made
35 written request for such notification. Thereafter such short

1 description shall be the description of the measure in all ballots and
2 other proceedings in relation thereto.

3 **Sec. 10.** RCW 29A.72.250 and 2003 c 111 s 1825 are each amended to
4 read as follows:

5 If a referendum or initiative petition for submission of a measure
6 to the people is found sufficient, the secretary of state shall at the
7 time and in the manner that he or she certifies for the county auditors
8 of the various counties the names of candidates for state and district
9 officers certify to each county auditor the serial numbers and ballot
10 titles of the several initiative and referendum measures and serial
11 numbers and short descriptions of measures submitted for an advisory
12 vote of the people to be voted upon at the next ensuing general
13 election or special election ordered by the legislature.

14 **Sec. 11.** RCW 29A.72.290 and 2003 c 111 s 1829 are each amended to
15 read as follows:

16 The county auditor of each county shall print on the official
17 ballots for the election at which initiative and referendum measures
18 and measures for an advisory vote of the people are to be submitted
19 to the people for their approval or rejection, the serial numbers and
20 ballot titles certified by the secretary of state and the serial
21 numbers and short descriptions of measures for an advisory vote of
22 the people. They must appear under separate headings in the order of
23 the serial numbers as follows:

24 (1) Measures proposed for submission to the people by initiative
25 petition will be under the heading, "Proposed by Initiative
26 Petition";

27 (2) Bills passed by the legislature and ordered referred to the
28 people by referendum petition will be under the heading, "Passed by
29 the Legislature and Ordered Referred by Petition";

30 (3) Bills passed and referred to the people by the legislature
31 will be under the heading, "Proposed to the People by the
32 Legislature";

33 (4) Measures proposed to the legislature and rejected or not
34 acted upon will be under the heading, "Proposed to the Legislature
35 and Referred to the People";

1 (5) Measures proposed to the legislature and alternative measures
2 passed by the legislature in lieu thereof will be under the heading,
3 "Initiated by Petition and Alternative by Legislature";

4 (6) Measures for an advisory vote of the people under RCW
5 29A.72.040 will be under the heading, "Advisory Vote of the People".

6 **Sec. 12.** RCW 29A.32.031 and 2004 c 271 s 121 are each amended to
7 read as follows:

8 The voters' pamphlet must contain:

9 (1) Information about each measure for an advisory vote of the
10 people and each ballot measure initiated by or referred to the voters
11 for their approval or rejection as required by RCW 29A.32.070;

12 (2) In even-numbered years, statements, if submitted, advocating
13 the candidacies of nominees for the office of president and vice
14 president of the United States, United States senator, United States
15 representative, governor, lieutenant governor, secretary of state,
16 state treasurer, state auditor, attorney general, commissioner of
17 public lands, superintendent of public instruction, insurance
18 commissioner, state senator, state representative, justice of the
19 supreme court, judge of the court of appeals, or judge of the
20 superior court. Candidates may also submit a campaign mailing
21 address and telephone number and a photograph not more than five
22 years old and of a size and quality that the secretary of state
23 determines to be suitable for reproduction in the voters' pamphlet;

24 (3) In odd-numbered years, if any office voted upon statewide
25 appears on the ballot due to a vacancy, then statements and
26 photographs for candidates for any vacant office listed in subsection
27 (2) of this section must appear;

28 (4) In even-numbered years, a section explaining how voters may
29 participate in the election campaign process; the address and
30 telephone number of the public disclosure commission established
31 under RCW 42.17.350; and a summary of the disclosure requirements
32 that apply when contributions are made to candidates and political
33 committees;

34 (5) In even-numbered years the name, address, and telephone
35 number of each political party with nominees listed in the pamphlet,
36 if filed with the secretary of state by the state committee of a
37 major political party or the presiding officer of the convention of a
38 minor political party;

1 (6) In each odd-numbered year immediately before a year in which
2 a president of the United States is to be nominated and elected,
3 information explaining the precinct caucus and convention process
4 used by each major political party to elect delegates to its national
5 presidential candidate nominating convention. The pamphlet must also
6 provide a description of the statutory procedures by which minor
7 political parties are formed and the statutory methods used by the
8 parties to nominate candidates for president;

9 (7) An application form for an absentee ballot;

10 (8) A brief statement explaining the deletion and addition of
11 language for proposed measures under RCW 29A.32.080;

12 (9) Any additional information pertaining to elections as may be
13 required by law or in the judgment of the secretary of state is
14 deemed informative to the voters.

15 **Sec. 13.** RCW 29A.32.070 and 2003 c 111 s 807 are each amended to
16 read as follows:

17 The secretary of state shall determine the format and layout of the
18 voters' pamphlet. The secretary of state shall print the pamphlet in
19 clear, readable type on a size, quality, and weight of paper that in
20 the judgment of the secretary of state best serves the voters. The
21 pamphlet must contain a table of contents. Federal and state offices
22 must appear in the pamphlet in the same sequence as they appear on the
23 ballot. Measures and arguments must be printed in the order specified
24 by RCW 29A.72.290.

25 The voters' pamphlet must provide the following information for
26 each statewide issue on the ballot except measures for an advisory vote
27 of the people whose requirements are provided in subsection (11) of
28 this section:

29 (1) The legal identification of the measure by serial designation
30 or number;

31 (2) The official ballot title of the measure;

32 (3) A statement prepared by the attorney general explaining the law
33 as it presently exists;

34 (4) A statement prepared by the attorney general explaining the
35 effect of the proposed measure if it becomes law;

36 (5) The fiscal impact statement prepared under *RCW 29.79.075;

1 (6) The total number of votes cast for and against the measure in
2 the senate and house of representatives, if the measure has been passed
3 by the legislature;

4 (7) An argument advocating the voters' approval of the measure
5 together with any statement in rebuttal of the opposing argument;

6 (8) An argument advocating the voters' rejection of the measure
7 together with any statement in rebuttal of the opposing argument;

8 (9) Each argument or rebuttal statement must be followed by the
9 names of the committee members who submitted them, and may be followed
10 by a telephone number that citizens may call to obtain information on
11 the ballot measure;

12 (10) The full text of the measure;

13 (11) Two pages shall be provided in the general election voters'
14 pamphlet for each measure for an advisory vote of the people under
15 section 6 of this act and shall consist of the serial number assigned
16 by the secretary of state under RCW 29A.72.040, the short description
17 formulated by the attorney general under section 8 of this act, the tax
18 increase's most up-to-date ten-year cost projection, including a
19 year-by-year breakdown, by the office of financial management under
20 section 2 of this act, and the names of the legislators, and their
21 contact information, and how they voted on the increase upon final
22 passage so they can provide information to, and answer questions from,
23 the public. For the purposes of this subsection, "names of
24 legislators, and their contact information" includes each legislator's
25 position (Senator or Representative), first name, last name, party
26 affiliation (for example, Democrat or Republican), city or town they
27 live in, office phone number, and office email address.

28 **PROTECTING TAXPAYERS BY REQUIRING FEE INCREASES TO BE VOTED ON BY**
29 **ELECTED REPRESENTATIVES, RATHER THAN IMPOSED BY**
30 **UNELECTED OFFICIALS AT STATE AGENCIES**

31 **Sec. 14.** RCW 43.135.055 and 2001 c 314 s 19 are each amended to
32 read as follows:

33 (1) No fee may be imposed or increased in any fiscal year (~~by a~~
34 ~~percentage in excess of the fiscal growth factor for that fiscal year~~)
35 without prior legislative approval and must be subject to the
36 accountability procedures required by section 2 of this act.

1 (2) This section does not apply to an assessment made by an
2 agricultural commodity commission or board created by state statute or
3 created under a marketing agreement or order under chapter 15.65 or
4 15.66 RCW, or to the forest products commission, if the assessment is
5 approved by referendum in accordance with the provisions of the
6 statutes creating the commission or board or chapter 15.65 or 15.66 RCW
7 for approving such assessments.

8 **CONSTRUCTION CLAUSE**

9 NEW SECTION. **Sec. 15.** The provisions of this act are to be
10 liberally construed to effectuate the intent, policies, and purposes of
11 this act.

12 **SEVERABILITY CLAUSE**

13 NEW SECTION. **Sec. 16.** If any provision of this act or its
14 application to any person or circumstance is held invalid, the
15 remainder of the act or the application of the provision to other
16 persons or circumstances is not affected.

17 **MISCELLANEOUS**

18 NEW SECTION. **Sec. 17.** Subheadings and part headings used in this
19 act are not part of the law.

20 NEW SECTION. **Sec. 18.** This act shall be known and cited as the
21 Taxpayer Protection Act of 2007.

22 NEW SECTION. **Sec. 19.** This act takes effect December 6, 2007.
Originally filed in Office of Secretary of State January 8, 2007.
Approved by the People of the State of Washington in the General
1 Election on November 6, 2007.