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**FORMER AG ROB MCKENNA WARNS LEGISLATURE: PROPOSED INCOME TAX VIOLATES WASHINGTON STATE CONSTITUTION**

*Olympia, Washington* — Today, the Citizen Action Defense Fund (CADF) publicly released a memorandum of law authored by former Attorney General Rob McKenna that outlines why the proposed 9.9% income tax pending in the state legislature is unconstitutional. The memo was prompted by some legislators proposing an income tax in Senate Bill SSB 6346-S, in blatant violation of the Washington Constitution.

The memorandum explains that SSB 6346-S imposes a graduated tax on income, which is classified as property under Washington's Constitution, and therefore violates the Constitution's property tax uniformity requirement in Article VII, Section 1, and the 1% cap on property taxes under Article VII, Section 2.

Interpreting the plain meaning of the Constitution's extremely broad definition of "property," the Washington Supreme Court has for nearly a century consistently held that income is property. In a long series of cases that are binding precedents, the Supreme Court has consistently ruled that any tax on income must comply with the strict constitutional limitations governing property taxes.

"Rob McKenna's reasoning is unimpeachable. His memo lays out how the proposed state income tax is both bad law and bad policy for Washington, as there is simply no legal justification for the legislature to entertain this 9.9% income tax," said Jackson Maynard, Executive Director and Lead Counsel for CADF. "We have nearly 100 years of Supreme Court precedents striking down unconstitutional income taxes, and the voters have repeatedly rejected them as well – including by voting down six proposed constitutional amendments that would have excluded 'income' from our Constitution's definition of 'property.' As such, members of the legislature who vote for SSB 6346-S are, frankly, violating their oaths to uphold the state constitution."

The Citizen Action Defense Fund hopes that legislators will carefully consider their constitutional obligations before advancing SSB 6346-S, especially after seeing former Attorney General Rob McKenna's memo detailing its unconstitutionality. If they choose to disregard those obligations, CADF is prepared to take prompt legal action, as Washingtonians should not be forced to bear the burden of unconstitutional taxation.