

Initiative Measure No. IP26-645

Filed April 21, 2026

1 AN ACT Relating to taxes, repealing chapter 238, Laws of 2026,
2 and prohibiting taxes on individual income; adding a new chapter to
3 Title 82 RCW; creating new sections; repealing 2026 c 238 ss 101,
4 102, 201, 202, 203, 204, 205, 206, 301, 302, 303, 304, 305, 306, 307,
5 308, 309, 310, 311, 312, 313, 314, 315, 316, 401, 402, 403, 404, 405,
6 406, 407, 501, 502, 601, 701, 702, 703, 704, 705, 706, 707, 708, 709,
7 710, 711, 712, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811,
8 812, 813, 814, and 1201; and repealing 2026 c 238 ss 1, 1203, 1208,
9 1209, and 1210 (uncodified).

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

11 NEW SECTION. **Sec. 1.** The people find that for nearly a century
12 Washington courts have held that income is property subject to
13 ownership under the state's Constitution. Income therefore cannot be
14 taxed unless it meets all constitutional requirements for property
15 taxes including a uniform rate not exceeding 1 percent.

16 The people further find that Washington voters have soundly
17 rejected 10 attempts to impose a statewide income tax.

18 The people also find that the Washington legislature has ignored
19 the Constitution and the people's will to enact an unconstitutional
20 income tax.

1 To reinstate the will of the people, this measure would repeal a
2 state tax on the receipt of individual income; define income for tax
3 purposes; and prohibit any tax on, or measured by, individual income
4 regardless of source.

5 NEW SECTION. **Sec. 2.** The following acts or parts of acts are
6 each repealed:

- 7 (1) 2026 c 238 s 1 (uncodified);
- 8 (2) RCW 82A.--.--- and 2026 c 238 s 101;
- 9 (3) RCW 82A.--.--- and 2026 c 238 s 102;
- 10 (4) RCW 82A.--.--- and 2026 c 238 s 201;
- 11 (5) RCW 82A.--.--- and 2026 c 238 s 202;
- 12 (6) RCW 82A.--.--- and 2026 c 238 s 203;
- 13 (7) RCW 82A.--.--- and 2026 c 238 s 204;
- 14 (8) RCW 82A.--.--- and 2026 c 238 s 205;
- 15 (9) RCW 82A.--.--- and 2026 c 238 s 206;
- 16 (10) RCW 82A.--.--- and 2026 c 238 s 301;
- 17 (11) RCW 82A.--.--- and 2026 c 238 s 302;
- 18 (12) RCW 82A.--.--- and 2026 c 238 s 303;
- 19 (13) RCW 82A.--.--- and 2026 c 238 s 304;
- 20 (14) RCW 82A.--.--- and 2026 c 238 s 305;
- 21 (15) RCW 82A.--.--- and 2026 c 238 s 306;
- 22 (16) RCW 82A.--.--- and 2026 c 238 s 307;
- 23 (17) RCW 82A.--.--- and 2026 c 238 s 308;
- 24 (18) RCW 82A.--.--- and 2026 c 238 s 309;
- 25 (19) RCW 82A.--.--- and 2026 c 238 s 310;
- 26 (20) RCW 82A.--.--- and 2026 c 238 s 311;
- 27 (21) RCW 82A.--.--- and 2026 c 238 s 312;
- 28 (22) RCW 82A.--.--- and 2026 c 238 s 313;
- 29 (23) RCW 82A.--.--- and 2026 c 238 s 314;
- 30 (24) RCW 82A.--.--- and 2026 c 238 s 315;
- 31 (25) RCW 82A.--.--- and 2026 c 238 s 316;
- 32 (26) RCW 82A.--.--- and 2026 c 238 s 401;
- 33 (27) RCW 82A.--.--- and 2026 c 238 s 402;
- 34 (28) RCW 82A.--.--- and 2026 c 238 s 403;
- 35 (29) RCW 82A.--.--- and 2026 c 238 s 404;
- 36 (30) RCW 82A.--.--- and 2026 c 238 s 405;
- 37 (31) RCW 82A.--.--- and 2026 c 238 s 406;
- 38 (32) RCW 82A.--.--- and 2026 c 238 s 407;
- 39 (33) RCW 82A.--.--- and 2026 c 238 s 501;

1 (34) RCW 82A.--.--- and 2026 c 238 s 502;
2 (35) RCW 82A.--.--- and 2026 c 238 s 601;
3 (36) RCW 82A.--.--- and 2026 c 238 s 701;
4 (37) RCW 82A.--.--- and 2026 c 238 s 702;
5 (38) RCW 82A.--.--- and 2026 c 238 s 703;
6 (39) RCW 82A.--.--- and 2026 c 238 s 704;
7 (40) 2026 c 238 s 705;
8 (41) 2026 c 238 s 706;
9 (42) 2026 c 238 s 707;
10 (43) RCW 82A.--.--- and 2026 c 238 s 708;
11 (44) RCW 82A.--.--- and 2026 c 238 s 709;
12 (45) RCW 82A.--.--- and 2026 c 238 s 710;
13 (46) RCW 74.20A.--- and 2026 c 238 s 711;
14 (47) RCW 82A.--.--- and 2026 c 238 s 712;
15 (48) 2026 c 238 s 801;
16 (49) 2026 c 238 s 802;
17 (50) 2026 c 238 s 803;
18 (51) 2026 c 238 s 804;
19 (52) 2026 c 238 s 805;
20 (53) 2026 c 238 s 806;
21 (54) 2026 c 238 s 807;
22 (55) 2026 c 238 s 808;
23 (56) 2026 c 238 s 809;
24 (57) 2026 c 238 s 810;
25 (58) 2026 c 238 s 811;
26 (59) 2026 c 238 s 812;
27 (60) 2026 c 238 s 813;
28 (61) 2026 c 238 s 814;
29 (62) 2026 c 238 s 1201;
30 (63) 2026 c 238 s 1203 (uncodified);
31 (64) 2026 c 238 s 1208 (uncodified);
32 (65) 2026 c 238 s 1209 (uncodified); and
33 (66) 2026 c 238 s 1210 (uncodified).

34 NEW SECTION. **Sec. 3.** DEFINITIONS. The definitions in this
35 section apply throughout Title 82 RCW unless the context clearly
36 requires otherwise.

37 (1) "Income" means any gain or benefit measured in money derived
38 from an individual's capital, labor, property, or other source.

39 (2) "Individual" means a natural person.

1 NEW SECTION. **Sec. 4.** PROHIBITING TAXES ON INDIVIDUAL INCOME.

2 (1) No tax may be imposed on individual income, the receipt of
3 individual income, or measured by an individual's income, regardless
4 of the source.

5 (2) Income is subject to individual ownership.

6 (3) The prohibition in this section applies to the state,
7 counties, cities, and all other local jurisdictions in the state of
8 Washington.

9 NEW SECTION. **Sec. 5.** Sections 3 and 4 of this act constitute a
10 new chapter in Title 82 RCW.

11 NEW SECTION. **Sec. 6.** Sections 3 and 4 of this act are to be
12 liberally construed to prohibit any form of individual income tax.

13 NEW SECTION. **Sec. 7.** 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.

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