

RESOLUTION IN SUPPORT OF A LOCAL INCOME TAX IN SEATTLE

WHEREAS, Seattle participates in the most regressive state and local tax system in the country, punishing already poor and middle class Seattle residents, while protecting and reinforcing the privilege of the affluent;

WHEREAS, the recent and current Legislatures of the State of Washington have failed to consider and put into law a progressive income tax;

WHEREAS, this failure has resulted in a stagnation and diminishment of revenue for state and local governments and public services;

WHEREAS, the City of Seattle can pioneer a legal pathway to enable the state of Washington and local municipalities to put in place progressive and robust tax systems;

WHEREAS, the revenues from such a systemic change in taxation could be dedicated to the provision on public services, including housing, education, transit, and green jobs, as well as replacing lost federal revenue as a result of Seattle's status as a sanctuary city;

WHEREAS, similar local taxes based on income are levied by both counties and cities, in 4,983 jurisdictions across the United States;

WHEREAS, between eight and ten percent of households in the City of Seattle benefit from annual incomes in excess of \$200,000;

WHEREAS, residents in Washington with incomes below \$21,000 pay 16.8% of their income in state and local taxes, residents with income between \$40,000 and \$65,000 pay 10.1% of their income in state and local taxes, and residents with income between \$100,000 and \$200,000 pay 6.6% of their income in state and local taxes, while residents with income between \$200,000 and \$500,000 pay only 4.6% of their income in state and local taxes, and residents with income in excess of \$500,000 pay only 2.4% of their income in state and local taxes;

WHEREAS, the affluent will be gaining a \$1.5 billion windfall statewide with the repeal of the net investment tax and the FICA surtax on high income households to fund the Affordable Care Act;

WHEREAS, RCW 35A.11.050 provides, in part, that the general grant of municipal power conferred on cities by Chapter 35A RCW "is intended to confer the greatest power of local self-government consistent with the Constitution of this state and shall be construed liberally in favor of such cities. Specific mention of a particular municipal power or authority contained in this title or in the general law shall be construed as in addition and supplementary to, or explanatory of the powers conferred in general terms by [that] chapter";

WHEREAS, RCW 35A.11.020 provides, in part, that "the legislative body of each code city shall have all powers possible for a city or town to have under the Constitution of this state, and not specifically denied to code cities by law", specifically including the rendering of educational services commonly or conveniently rendered by cities; and

WHEREAS, RCW 35A.11.020 also provides that “legislative bodies of code cities shall have within their territorial limits all powers of taxation for local purposes except those which are expressly preempted by the state as provided in RCW 66.08.120, 82.36.440, 48.14.020, and 48.14.080”; now, therefore, be it

RESOLVED, the 36th District Democrats request that the Seattle City Council **immediately consider, and pass an ordinance to implement, a city income tax on the wealthy**, as has been proposed by the [Trump-Proof Seattle Coalition](#), and be it

RESOLVED, that this resolution be forwarded to the King County Democrats and the Washington State Democrats to ask for their support in this effort as well.