



SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

RESOLUTION NO. 22-007

A RESOLUTION OF THE SNOHOMISH COUNTY COUNCIL IN THE MATTER OF PROHIBITING A LOCAL INCOME TAX ON WAGES, SALARIES, INVESTMENTS, THE SALE OF GOODS OR SERVICES, OR ANY OTHER INCOME SOURCE

WHEREAS, Article VII, § I of the Washington State Constitution establishes the basic framework of taxation in the state of Washington, including what shall be permitted as a tax; and

WHEREAS, after the City of Seattle attempted to enact an income tax on certain individuals applicable within its municipal boundaries, the Washington State Court of Appeals, Division I ruled in Kunath v. City of Seattle, 10 Wash. App. 2d 205 (2019) that such a tax, when selectively applied, was unconstitutional and invalid, and also invalidated the statutory prohibitions on local governments from imposing a flat income tax; and

WHEREAS, the Washington State Supreme Court denied the appeal of the Kunath case such that the ruling stands at this time; and

WHEREAS, Snohomish County Council desires to declare its position regarding the potential for local governments to impose a local income tax on its residents and businesses; and

WHEREAS, businesses large and small provide the economic lifeblood in our County, the region, state and country; and

WHEREAS, Snohomish County Council knows that a strong and encouraging business climate is one of the best ways to attract and retain good businesses to employ people in family wage jobs; and

WHEREAS, imposing a local income tax may generate additional revenue in the short term, it would most likely result in less long-term revenue due to the dampening effect it would have on our businesses;

NOW, THEREFORE BE IT, RESOLVED, *Snohomish County Council hereby declares and resolves as follows:*

Section 1. Snohomish County Council hereby declares that the imposition of a local income tax on the businesses and residents of Snohomish County is prohibited. Such a tax would be in direct conflict with the high value the County places on promoting economic development through the attraction and expansion of financially healthy, family wage paying employers. Small businesses are the backbone of our local, regionals, state, and national economy and it is imperative the County not put unnecessary hurdles in the way of their success. As such, the Snohomish County Council prohibits the imposition of a local income tax in the event a local income tax is determined legal and permissible by the Washington State Legislature or the Washington State Supreme Court.

Section 2. Effective Date: This resolution shall be effective upon adoption.

APPROVED this _____ day of _____, 2022.

Megan Dunn
Council Chair

Jared Mead
Council Vice-Chair

Stephanie Wright
Councilmember

Sam Low
Councilmember

Nate Nehring
Councilmember

ATTEST: _____
Debbie Eco, CMC
Clerk of the Council