

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OLYMPIA, WASHINGTON, AUTHORIZING THE CITY MANAGER TO DIRECT THE CITY ATTORNEY TO REQUEST LEAVE FROM THE WASHINGTON STATE SUPREME COURT TO FILE AN *AMICUS CURIAE* BRIEF IN THE CASE OF *S. MICHAEL KUNATH, ET AL. V. CITY OF SEATTLE, ET AL.*

WHEREAS, in 2015, The Institute on Taxation and Economic Policy found that Washington State has the most unfair tax system in all of the United States; and

WHEREAS, in the City of Olympia, the less money a resident earns, the greater share of their income must be paid in state and local taxes; and

WHEREAS, in 2016, a household within the City of Olympia earning \$25,000 annually paid about 12.9 percent of its income in state and local taxes, while a household earning \$250,000 annually paid 3.4 percent; and

WHEREAS, in November 2010, Olympia voters supported Initiative No. 1098, a state income tax proposal, which ultimately failed on the state-wide ballot; and

WHEREAS, Olympia's experience with a local income tax is complex, involving a 2016 local initiative that was opposed by the City Council and defeated at the ballot largely due to drafting errors in the initiative; and

WHEREAS, the City of Seattle passed an ordinance imposing a municipal tax on incomes above \$250,000 for individuals and above \$500,000 for married couples; and

WHEREAS, the King County Superior Court in November 2017 ruled against Seattle's ordinance; and

WHEREAS, the City of Seattle is appealing the King County Superior Court ruling and has petitioned for direct review by the Washington State Supreme Court; and

WHEREAS, greater fairness and equity in taxes will further the City of Olympia's objectives of economic stability by addressing the existing regressive public revenue structure; and

NOW, THEREFORE, THE OLYMPIA CITY COUNCIL DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. The City of Olympia recognizes the lack of fairness and equity in current state and local tax structures in the State of Washington and the negative impact of regressive taxation upon its citizens.

Section 2. That the City Manager is hereby authorized to direct the City Attorney to file a motion for leave to file an *amicus curiae* brief in support of the City of Seattle's income tax ordinance in the case of *S. Michael Kunath, et al. v. City of Seattle, et al.*, Supreme Court Cause No. 95295-7.

PASSED BY THE OLYMPIA CITY COUNCIL this _____ day of _____ 2018.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY