

**RESOLUTION NO. 22-296
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

**A RESOLUTION OF THE CITY OF LIBERTY LAKE,
WASHINGTON, REGARDING THE OPPOSITION TO A LOCAL
INCOME TAX ON THE RESIDENTS AND BUSINESSES OF THE
CITY OF LIBERTY LAKE**

WHEREAS, Article VII, § 1 of the Washington State Constitution establishes the basic framework for taxation in the state of Washington, including what shall be permitted as a tax; and

WHEREAS, Washington State Voters have rejected the opportunity to adopt an income tax ten times; and

WHEREAS, Cities and Counties across Washington state are adopting local income tax bans; and

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

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

WHEREAS, the City 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

NOW, THEREFORE, be it resolved by the City Council of the City of Liberty Lake, Washington, as follows:

The City Council hereby declares that the imposition of a local income tax on the residents and businesses of the City of Liberty Lake would be in direct conflict with the high value the City 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, regional, state, and national economy and it is imperative that the City not put unnecessary hurdles in the way of their success. As such, the Liberty Lake City 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 Supreme Court or the Washington State Legislature.

Approved by the City Council this 1st day of March, 2022.

Cristella Kaminskas

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Mayor City of Liberty Lake

ATTEST:

Kelsey Wright

City Clerk, Kelsey Wright

APPROVED AS TO FORM:

Sean P. Boutz

City Attorney, Sean P. Boutz