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Tax

Burke, et al., v. City of Seattle

| King County Superior Court

We represented plaintiffs challenging Seattle's progressive income tax ordinance. The trial court ruled that (1) Seattle does not have statutory authority to impose an income tax and (2) Seattle's tax violated a state statute expressly prohibiting cities from imposing income taxes. Having found the tax invalid on statutory grounds, the court agreed with the taxpayers that under the doctrine of constitutional avoidance, it was unnecessary to address whether the tax also violates the state constitution.