
HOUSE JOINT MEMORIAL 4015

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Nelson, Brough, R. Fisher, Betrozoff, Paris, Winsley, Heavey, Forner, Prentice, Brekke and Anderson.

Read first time February 18, 1991. Referred to Committee on Transportation.

1 TO THE HONORABLE GEORGE BUSH, PRESIDENT OF THE UNITED STATES, AND
2 TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF
3 REPRESENTATIVES, AND TO THE SENATE AND HOUSE OF REPRESENTATIVES OF THE
4 UNITED STATES, IN CONGRESS ASSEMBLED:

5 We, your Memorialists, the Senate and House of Representatives of
6 the State of Washington, in legislative session assembled, respectfully
7 represent and petition as follows:

8 WHEREAS, Traffic congestion is a serious problem in the nation's
9 cities; and

10 WHEREAS, Steps must be taken to reduce the daily influx of
11 automobiles into our cities; and

12 WHEREAS, Many employers provide or subsidize public transit passes
13 for employees as a way of reducing the use of automobiles; and

14 WHEREAS, Current federal income tax laws treat the total value of
15 the employer-provided benefits, when those benefits are greater than
16 fifteen dollars per month, as taxable income for employees; and

1 WHEREAS, Some employers provide free parking for employees, which
2 is treated as an untaxed employee benefit; and

3 WHEREAS, Providing free parking for employees encourages the use of
4 automobiles; and

5 WHEREAS, This disparate treatment of employer-provided benefits
6 conflicts with the goals of the Urban Mass Transportation Act, which is
7 designed to encourage use of public transit; and

8 WHEREAS, Government policies should attempt to minimize traffic
9 congestion; and

10 WHEREAS, Increased use of transit would aid in achieving the
11 nation's air quality goals;

12 NOW, THEREFORE, Your Memorialists respectfully pray that the
13 Congress amend the Internal Revenue Code to give equal tax treatment to
14 these employer-provided benefits.

15 BE IT RESOLVED, That copies of this Memorial be immediately
16 transmitted to the Honorable George Bush, President of the United
17 States, the President of the United States Senate, the Speaker of the
18 House of Representatives, and each member of Congress from the State of
19 Washington.