

SENATE BILL REPORT

HJM 4015

AS REPORTED BY COMMITTEE ON TRANSPORTATION, APRIL 3, 1991

Brief Description: Asking Congress for equal tax treatment of employer-provided transportation benefits.

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

HOUSE COMMITTEE ON TRANSPORTATION

SENATE COMMITTEE ON TRANSPORTATION

Majority Report: Do pass.

Signed by Senators Patterson, Chairman; Nelson, Vice Chairman; von Reichbauer, Vice Chairman; Erwin, Madsen, Oke, Skratek, Snyder, Thorsness, and Vognild.

Staff: Gene Baxstrom (786-7303)

Hearing Dates: April 3, 1991

BACKGROUND:

Many employers provide subsidized or free parking, or transit passes for employees. Federal income tax laws do not include the value of employer-provided parking as taxable income for employees. Those tax laws provide that when the value of employer-provided transit pass benefits are greater than \$15 per month, the entire value of the pass will be treated as taxable income.

SUMMARY:

The Legislature memorializes Congress to request that federal tax laws be changed to give equal tax treatment to employer-provided benefits related to parking and transit passes. Copies of the memorial are to be transmitted to the President of the United States, the President of the Senate, the Speaker of the House and to each member of the Washington congressional delegation.

Appropriation: none

Revenue: none

Fiscal Note: none requested

TESTIMONY FOR:

Would encourage Congress to equalize income tax treatment of employer-provided parking and transit benefits.

TESTIMONY AGAINST: None

TESTIFIED: Representative Nelson, prime sponsor (pro)