
HOUSE JOINT MEMORIAL 4013

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Valle, Horn, Rust, Phillips, Pruitt, Van Luven, Edmondson, Brekke, Sprenkle, Holland, Paris and Nelson.

Read first time February 14, 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, Some employers provide or subsidize public transit passes
13 for employees as a way of reducing automobile use; and

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

1 WHEREAS, Many 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 preferential, or at a
14 minimum, equal tax treatment to employer-provided benefits that
15 encourage reduced use of automobiles.

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