

CERTIFICATION OF ENROLLMENT

**HOUSE JOINT MEMORIAL 4015**

52nd Legislature  
1991 Regular Session

Passed by the House March 19, 1991  
Yeas 95 Nays 0

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**Speaker of the  
House of Representatives**

Passed by the Senate April 10, 1991  
Yeas 44 Nays 0

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**President of the Senate**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE JOINT MEMORIAL 4015** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

Secretary of State  
State of Washington



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HOUSE JOINT MEMORIAL 4015

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Passed Legislature - 1991 Regular Session

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.