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**SENATE JOINT MEMORIAL 8021**

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**State of Washington                      52nd Legislature      1991 1st Special Session**

**By** Senators Roach, Owen, Craswell, Rasmussen, Thorsness, Oke, McCaslin, Bailey, Barr and Jesernig.

Read first time June 28, 1991. Referred to Committee on Children & Family Services.

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, Children and families are the foundation of our society,  
9 and deserve the full support of our nation's government; and

10           WHEREAS, The social and economic health of our families will play  
11 the key role in determining the future social and economic health of  
12 our nation; and

13           WHEREAS, In the last four decades the federal income tax has placed  
14 an increasingly heavy burden on families with children, particularly  
15 low and middle-income families; and

1       WHEREAS, In inflation-adjusted dollars personal income tax  
2 exemptions are worth less than half of what they were worth in 1960,  
3 and only one-quarter of what they were worth in 1948; and

4       WHEREAS, The erosion of the value of income tax exemptions has  
5 caused the federal tax structure to be in direct conflict with the need  
6 to promote the strength and stability of families; and

7       WHEREAS, The federal tax structure perpetuates the cycle of poverty  
8 and dependence by serving as a disincentive for people to get off  
9 public assistance; and

10       WHEREAS, Congress is presently considering a proposal to raise the  
11 income tax exemption for children under eighteen years of age from the  
12 current level of \$2,050 to a more proper level of \$3,500; and

13       WHEREAS, Approval of this measure would shield families from  
14 excessive taxation, help people to get off public assistance, and  
15 promote the overall economic health of America;

16       NOW, THEREFORE, Your Memorialists respectfully pray that our  
17 nation's leaders vote to raise the income tax exemption for children to  
18 \$3,500 per child.

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