

VETO MESSAGE ON HB 1188

May 18, 1993

To the Honorable Speaker and Members,

The House of Representatives of the State of Washington
Ladies and Gentlemen:

I am returning herewith, without my approval, House Bill No. 1188, entitled:

"AN ACT Relating to liens;"

House Bill No. 1188 seeks to ensure that property owners receive notice that a federal lien has been filed against their property by providing that such liens may be filed only if the federal government certifies that a copy of the lien document has been sent by registered or certified mail to the property owner.

Although well-intentioned, House Bill No. 1188 appears to conflict with a federal constitutional provision that vests Congress with exclusive authority to impose and collect federal taxes. Based on this provision, the United States Supreme Court has held that states do not have authority to impose conditions on the collection of federal taxes, unless otherwise provided by Congress. Because Congress has not authorized states to impose a condition like the one contained in House Bill No. 1188, the bill appears to be constitutionally infirm. In addition, House Bill No. 1188 effectively discriminates against the federal government because state tax collection activities are not subject to the condition it imposes.

Based on these constitutional concerns, I have vetoed House Bill No. 1188 in its entirety.

Respectfully submitted,
Mike Lowry
Governor