

# HOUSE BILL REPORT

## HJM 4015

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*As Passed Legislature*

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

**Sponsor(s):** Representatives Nelson, Brough, R. Fisher, Betrozoff, Paris, Winsley, Heavey, Forner, Prentice, Brekke and Anderson.

**Brief History:**

Reported by House Committee on:  
Transportation, March 4, 1991, DP;  
Passed House, March 19, 1991, 95-0;  
Passed Legislature, 95-0.

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**HOUSE COMMITTEE ON  
TRANSPORTATION**

**Majority Report:** *Do pass.* Signed by 27 members:  
Representatives R. Fisher, Chair; R. Meyers, Vice Chair;  
Betrozoff, Ranking Minority Member; Chandler, Assistant  
Ranking Minority Member; Basich; Brough; Cantwell; Cooper;  
Day; G. Fisher; Forner; Haugen; Heavey; Horn; P. Johnson;  
R. Johnson; Jones; Kremen; Mitchell; Nelson; Orr; Prentice;  
Prince; Schmidt; Wilson; Wood; and Zellinsky.

**Staff:** Gene Baxstrom (786-7303).

**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 of Bill:** 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.

**Fiscal Note:** Not requested.

**Testimony For:** Congress is asked to reduce the inequitable federal income tax treatment of employer-provided parking relative to other employer-provided transportation benefits. This would reduce some of the monetary incentives of driving.

**Testimony Against:** None.

**Witnesses:** Cathy Silins, Department of Transportation; and Dick Goldsmith, Washington State Transit Association.