

---

**SUBSTITUTE HOUSE JOINT MEMORIAL 4004**

---

**State of Washington                      58th Legislature                      2003 Regular Session**

**By** House Committee on Finance (originally sponsored by  
Representatives Nixon, Campbell, Bush, Kessler, Talcott and Simpson)

READ FIRST TIME 03/04/03.

1            TO THE HONORABLE GEORGE W. BUSH, PRESIDENT OF THE UNITED STATES,  
2            AND 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, The Bill of Rights provides in the Tenth Amendment to the  
9            United States Constitution that, "The powers not delegated to the  
10           United States by the Constitution, nor prohibited by it to the states,  
11           are reserved to the states respectively, or to the people"; and

12           WHEREAS, The power of the state to tax and to determine its fiscal  
13           policies is inherent in a sovereign state and is one of the most basic  
14           powers of government; and

15           WHEREAS, The people of the State of Washington by and through their  
16           representatives in the state legislature have determined that a retail  
17           sales tax bears a fair and rational fiscal relationship to the  
18           protections and services provided by the state to the citizens,  
19           residents, and guests of the State of Washington, and have enacted such

1 a retail sales tax and have authorized local governments to do the  
2 same; and

3 WHEREAS, Congress enacted the Tax Reform Act of 1986 which  
4 specifically repealed for 1987 and later years the itemized deduction  
5 for state and local retail sales taxes for federal income tax purposes;  
6 and

7 WHEREAS, Congress has denied equal protection to the people of the  
8 State of Washington by unfairly disallowing the retail sales tax  
9 deduction while at the same time arbitrarily favoring other states by  
10 allowing a deduction for state and local income taxes; and

11 WHEREAS, By such action Congress has interfered with the right  
12 reserved to the State of Washington to carry out its traditional and  
13 historical power of taxation in order to support its unique and  
14 legitimate governmental functions on behalf of the people;

15 NOW, THEREFORE, Your Memorialists respectfully pray that Congress  
16 will amend the United States Code to expressly provide for the itemized  
17 deduction of state and local retail sales taxes for federal income tax  
18 purposes.

19 BE IT RESOLVED, That copies of this Memorial be immediately  
20 transmitted to the Honorable George W. 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.

--- END ---