

CERTIFICATION OF ENROLLMENT
SUBSTITUTE HOUSE JOINT MEMORIAL 4004

58th Legislature
2003 Regular Session

Passed by the House March 11, 2003
Yeas 92 Nays 0

Speaker of the House of Representatives

Passed by the Senate April 14, 2003
Yeas 48 Nays 0

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Cynthia Zehnder, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE JOINT MEMORIAL 4004** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE JOINT MEMORIAL 4004

Passed Legislature - 2003 Regular Session

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4 specifically repealed for 1987 and later years the itemized deduction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.

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