

# HJM 4001

## Bill Analysis

January 26, 1999

**Brief Description:** Petitioning Congress to reinstate income tax deduction for state sales tax.

**Bill Sponsors:** Representatives O'Brien, Clements, Doumit, Ballasiotes, Lovick, Sheahan, Anderson, Wensman, Dickerson, DeBolt, Conway, Alexander, Tokuda, Grant, Skinner, Scott, McMorris, Regala, Wood, Constantine, Kessler, Stensen, Carrell, Bush, Kenney, Carlson, Barlean, Hurst, Lantz, Ogden, Mitchell, Campbell, H. Sommers, D. Schmidt, Dunn, Santos, Edmonds, Esser and McIntire.

### Brief Summary of HJM 4001

- Asks Congress to restore the itemized deduction for sales taxes.

**Staff:** Rick Peterson, 786-7150.

**Background:** In 1986, federal tax reform removed the itemized deduction for state and local sales taxes. State and local income taxes and property taxes continued to be allowable itemized deductions.

**Summary of Bill:** Memorializes Congress to restore the itemized deduction for sales taxes.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

House of Representatives  
Office of Program Research  
Finance Committee

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