



HM 0001C

2003

## House Memorial

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2 A memorial to the Congress of the United States urging  
3 Congress to reinstate the federal income tax deduction for  
4 state and local sales taxes paid.

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6 WHEREAS, prior to 1986, American taxpayers were allowed to  
7 deduct state and local taxes paid from their federal income tax  
8 liabilities, and

9 WHEREAS, the Tax Reform Act of 1986 repealed this deduction  
10 while it retained the deductibility of state and local income  
11 taxes, and

12 WHEREAS, the elimination of the deduction for payment of  
13 state and local sales taxes created a fundamental disparity  
14 adversely affecting citizens of Florida and six other states  
15 that do not levy a personal income tax, and

16 WHEREAS, while citizens in the 43 other states continue to  
17 deduct state and local income taxes, thereby reducing their  
18 federal income tax liability, taxpayers in Florida and six other  
19 states have no corresponding tax deduction, and

20 WHEREAS, in addition to fostering the inequitable treatment  
21 of individual taxpayers, this disparity also has worked against  
22 the states whose tax structure has no general individual income  
23 tax and relies heavily on sales taxes, and

24 WHEREAS, reinstating the deductibility of state and local  
25 sales taxes on federal income tax returns could generate  
26 substantial benefits for Florida's families and the state's  
27 economy, and

28 WHEREAS, as a matter of equity and fairness, Floridians and  
29 the citizens of other states that finance their budgets without  
30 an income tax deserve to benefit from federal income tax



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31 deductions comparable to those already enjoyed by the majority  
 32 of United States taxpayers, and

33 WHEREAS, allowing taxpayers to deduct either their state  
 34 and local income tax or state and local sales taxes paid in a  
 35 given year would restore equity and fairness across the states,  
 36 and

37 WHEREAS, federal legislation that reinstates the  
 38 deductibility of state and local sales taxes is currently before  
 39 the Congress, NOW, THEREFORE,

40  
 41 Be It Resolved by the Legislature of the State of Florida:

42  
 43 That the Congress of the United States is respectfully  
 44 requested to reinstate the federal income tax deduction for  
 45 state and local sales taxes paid.

46 BE IT FURTHER RESOLVED that copies of this memorial be  
 47 dispatched to the President of the United States, to the  
 48 President of the United States Senate, to the Speaker of the  
 49 United States House of Representatives, and to each member of  
 50 the Florida delegation to the United States Congress.