

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# SENATE RESOLUTION

No. 14

Session of  
1999

INTRODUCED BY LAVALLE, KUKOVICH, WAGNER, STAPLETON, BELAN,  
ROBBINS, MELLOW, KASUNIC, TARTAGLIONE, COSTA, MUSTO, O'PAKE,  
SLOCUM, TOMLINSON AND STOUT, FEBRUARY 2, 1999

REFERRED TO INTERGOVERNMENTAL AFFAIRS, FEBRUARY 2, 1999

## A RESOLUTION

1 Urging Congress to immediately enact legislation that will  
2 authorize the citizens of the United States who are affected  
3 by this federally mandated program to deduct the cost expense  
4 of complying with Federal vehicle emissions standards when  
5 filing their Federal personal income taxes.

6 WHEREAS, The 1990 amendments to the Clean Air Act required  
7 the attainment and maintenance of certain national ambient air  
8 quality standards and required reductions of emissions in motor  
9 vehicles through a program of enhanced vehicle emissions  
10 inspection, repair and maintenance; and

11 WHEREAS, The purpose of amendments was, in part, to improve  
12 air quality nationally for the benefit of all citizens of the  
13 United States; and

14 WHEREAS, These amendments were adopted by the United States  
15 House of Representatives by a vote of 401-25 and the United  
16 States Senate by a vote of 52-46; and

17 WHEREAS, Every member of the Pennsylvania delegation to the  
18 Congress of the United States, save one, voted affirmatively for  
19 the 1990 amendments authorizing an enhanced vehicle emissions

1 inspection and maintenance program; and

2 WHEREAS, In enacting and amending the United States Tax Code,  
3 Congress has authorized businesses and industries to deduct from  
4 their Federal income tax liability the cost of installing and  
5 maintaining pollution control and ambient air quality monitoring  
6 equipment to comply with the 1990 amendments; and

7 WHEREAS, In enacting the 1990 amendments to the Clean Air  
8 Act, Congress mandated that the citizens and taxpayers of the  
9 United States who are required to comply with the enhanced  
10 testing, repair and maintenance procedures of motor vehicles  
11 must individually suffer the cost of the enhanced vehicle  
12 emissions inspections; and

13 WHEREAS, The cost and expense to the individual citizens and  
14 taxpayers of the United States for complying with the mandated  
15 testing, repair and maintenance procedures is authorized by the  
16 act of Congress to continue to increase; therefore be it

17 RESOLVED, That the Senate of the Commonwealth of Pennsylvania  
18 urge Congress to immediately enact legislation that will  
19 authorize the citizens of the United States who are affected by  
20 this federally mandated program to deduct the cost expense of  
21 complying with Federal vehicle emissions standards when filing  
22 their Federal personal income taxes; and be it further

23 RESOLVED, That copies of this resolution be transmitted to  
24 Governor Thomas J. Ridge for his assistance in urging Congress  
25 to enact legislation in conformity with this resolution; and be  
26 it further

27 RESOLVED, That copies of this resolution be transmitted to  
28 the presiding officers of each house of Congress and to each  
29 member of Congress from Pennsylvania.