

CHAPTER VIII

EXPANDING BUSINESS OPPORTUNITIES AND EMPLOYMENT



Policy Recommendation:

1. REPEAL THE DEATH TAX

In 1981, Washington voters approved Initiative 402 to repeal the state estate tax. The popular measure passed by more than a two-to-one margin.¹ The initiative authorized the state to collect a “pick-up” tax based on the federal estate tax so that families paid two estate taxes.

In 2001, Congress repealed the federal estate tax, which ended Washington’s “pick-up” tax as well.² Washington continued to collect the estate tax until the state supreme court ruled the practice illegal in February 2005.³

In May 2005, however, state lawmakers passed a law that both repealed the voter-approved Initiative 402 law and overturned the state supreme court ruling, and instead imposed a stand-alone Washington estate tax. The stand-alone law survived a ballot initiative challenge in 2006, leaving the Legislature’s estate tax in place.⁴

The rate at which lawmakers impose the death tax on families varies between 10 percent and 20 percent, depending on the size of the estate. Washington’s maximum death tax rate is the highest in the nation.⁵ Families are taxed if an estate’s assessed value exceeds \$2.193 million (2023), with the threshold adjusted annually, usually upward, based on inflation.⁶ Family farms are exempt, but there is no exemption for family-owned small businesses.

Most states do not impose an estate tax

The policy of a state imposing a death tax is becoming increasingly rare. Only 12 states and the District of Columbia impose one, and lawmakers in four states have recently repealed their death taxes, Indiana in 2013, Tennessee in 2016, Delaware in 2017, and New Jersey in 2018.⁷

Leaders in these states recognize that the estate tax is unfair because it imposes a second tax after death on earnings that have already been taxed during a person’s lifetime. It also puts a state at a competitive disadvantage compared to neighboring jurisdictions.

Estate taxes by state

According to the Tax Foundation, Washington's 20% "inheritance" tax rate is, with Hawaii's, the highest in the nation. Several other states have inheritance taxes, but the trend in the last few years is for states to increase their dollar thresholds or eliminate estate taxes completely to stop businesses from leaving their states. States that impose estate and inheritance taxes are shown in the map below, provided by the Tax Foundation.

Estate tax falls hardest on small businesses

In passing the 2005 death tax, lawmakers imposed a significant tax burden on Washington citizens. The state Department of Revenue collected more than \$930 million in estate taxes, along with inheritance taxes, in fiscal year 2023.⁸ The money is placed in the Education Legacy Trust Account and is used to off-set general tax funds that are spent elsewhere in the budget.⁹

This special death tax falls hardest on small businesses. Corporations do not pay the tax, and corporate ownership of a business can change at any time without incurring state tax.

State officials, however, make families that own small businesses pay an extra tax when ownership is passed from one generation to the next, putting these families at an unfair disadvantage compared to their corporate competitors.

Tax targets family-owned businesses

The state's death tax suppresses entrepreneurship, impedes economic growth and discourages family businesses from remaining in or relocating to Washington. Studies consistently show that estate taxes are among the most harmful to a state's economic growth.¹⁰ This outcome is supported by the Tax Foundation, which finds:

“Studies routinely find that estate taxes discourage entrepreneurship and lead to large tax compliance costs.”¹¹

The death tax is unfair and inefficient

Death taxes are unfair and inefficient. Grieving families note that, after a working lifetime of paying property, sales, business, and other taxes, state officials are taxing their loved ones again after death. Most importantly, the tax is unfair because state lawmakers target family-owned businesses that can least afford to pay it while their larger corporate counterparts are exempt.

Conclusion

Lawmakers should repeal the outdated death tax to bring greater equity and fairness to the tax code, to help family businesses survive competition from corporations, and to align Washington's tax policy on the same competitive basis as most other states.

Policy Recommendation:

2. AVOID THE FALSE MYTHS ABOUT THE MINIMUM WAGE

Some public officials like to promote increases in the state-imposed minimum wage because it makes them feel generous. They want to take credit for “giving” workers a raise that is paid by someone else. At the same time they want to avoid taking responsibility for the harm a high minimum wage does to young workers, the unskilled, immigrants, and the unemployed.

In promoting this false political message, public figures often cite common myths about a high state minimum wage. The following section examines these claims and shows how they are false.

Myth: The minimum wage should be a living wage

False. The minimum wage was never intended to provide a living wage.

The minimum wage is intended to create first-time job opportunities for young workers and build job skills so workers can advance to higher-wage employment. It is also meant for those workers who want part-time work flexibility, particularly to supplement the income of another full-time wage earner in the household. It was never intended to support a family or to provide a full-time career position.

Myth: The minimum wage has not kept up with inflation

False. The Washington state minimum wage has more than kept pace with inflation. When it started in 1961, the state minimum wage was \$1.15 an hour. Adjusted for inflation today that would be \$11.77.¹² The current state minimum wage is much higher, at \$15.74 an hour, than the original minimum adjusted for inflation.¹³

Myth: Increasing the minimum wage will “lift workers out of poverty”

Some politicians say the minimum wage is “a starvation wage” and that people are working hard but “...going nowhere in a hurry.”¹⁴

This is not true. The primary cause of poverty is the lack of a job. Of working-age adults living in poverty, nearly two-thirds do not work. Public officials harm the poor by making low-skill starter jobs illegal, pushing more low-income people into poverty.¹⁵

Myth: Most minimum wage workers are supporting a family

False. Research shows most minimum wage workers are young, work part time, have never been married, and live at home. Most minimum wage earners provide the second or third income in a household making more than \$50,000 a year.¹⁶

Myth: Minimum wage has not kept up with productivity

Irrelevant. Measuring minimum wage policy against national productivity is meaningless. Minimum wage workers make up less than three percent of the labor force and have minimal impact on the measure of national GDP. Further, most minimum-wage workers quickly advance in productivity, earning raises and higher incomes as they gain experience.

Conclusion

Many of the arguments that public figures make in pushing for a high minimum wage are not true. The state-imposed minimum wage is a price control; it sets the rate below which it is illegal to work, so millions of entry-level jobs are eliminated. Lawmakers use the minimum wage to

price many poor workers out of the labor market, because the law sets their effective minimum wage at zero.

Lawmakers should be aware of how setting a high minimum wage harms young, low-skill and immigrant workers by stifling job opportunities and increasing youth unemployment.

Policy Recommendation:

3. ALLOW A YOUTH TRAINING WAGE

The overwhelming majority of economic studies show that a high minimum wage harms people with low skills, such as teen workers entering the workforce. State policymakers agree because they already allow a starter training wage for very young workers, as described below.

Increasing barriers to employment

In 2016, voters passed Initiative 1433 to increase the state minimum wage to \$13.50 by 2020.¹⁷ That may seem like great news for the state's minimum wage earners, but the initiative increases barriers to employment. It harms young workers trying to get entry-level jobs. The Washington state minimum wage is \$15.74 an hour (in 2023), with Seattle imposing a minimum of \$18.69 an hour.¹⁸ SeaTac imposes the highest minimum wage restriction in the country, at \$19.06 an hour, meaning many low-skill workers will not get hired in Sea-Tac.¹⁹

The risk of hiring young workers

Hiring a 16-year-old who has no work history or marketable skills is a gamble for an employer. When the minimum wage is low, it is a risk many employers are happy to take. The lower wage justifies the training needed to teach a 16-year-old to be productive and to help a young person get started in life.

As young people gain work experience, they generally earn a raise, or they quit and move on to a higher-paying job. They also learn character lessons that lead to lifetime success, how to be on time, how to have a positive attitude, how to follow directions, how to take initiative, how to be part of a team, and how to take pride in shared accomplishments in the workplace.

Shutting out young workers

When the minimum wage is too high, such on-the-job training becomes too expensive for employers. Many business owners stop hiring young workers, favoring applicants with more experience and proven skills instead.²⁰

This is not an opinion. Economic research shows a high minimum wage has the greatest negative effect on people with low skills, such as teen workers trying to enter the workforce. Seattle, for example, would have 5,000 more jobs available, mostly for youth, if it did not impose a high minimum wage.²¹

The University of Washington researcher studying Seattle's \$15 minimum wage law explains:

“...if they [employers] are going to be paying as much as they have to pay they are not taking a chance on a teenager, they are looking for a more experienced worker to fill that job.”²²

Washington lawmakers have increased the minimum wage to one of the highest in the nation, and now the state consistently ranks among the highest in youth unemployment.

Today, the state unemployment rate for teen workers is 18%, over four times higher than the general unemployment rate.²³ It is obvious that high wages kill jobs for young people. For that reason lawmakers should allow a youth starter wage to offset the job-killing effect of the Washington minimum wage law.

The law already allows a limited training wage

State lawmakers already recognize the value of a training wage for very young workers. The strict wage mandate is eased for young people below age 16, so that employers can hire 14- and 15-year-old workers at 85 percent of the minimum wage. Officials understand that almost no one will hire a 14- or 15-year-old at the high wage rate required by the state.

But the barrier is imposed on all workers age 16 and older. The state's harsh wage law makes it hard to hire these young workers in the first place, meaning their earnings will be zero.

Legislation is not needed to ease hiring restrictions

The state Department of Labor and Industries has the regulatory authority to expand the benefits of a training wage to all workers under age 18; no new legislation is required.

Failing this, however, lawmakers should pass a bill to legalize a youth training wage. Such bills have been introduced in the past and serve as models for action lawmakers can take to increase job openings for youth.²⁴

Conclusion

Policymakers should legalize a training wage for teen workers. Easing hiring restrictions would provide employers with an incentive to take a chance on hiring young, inexperienced job seekers. Such a policy would reduce the harm the state's high minimum wage imposes in blocking job opportunities for young people.

Policy Recommendation:

4. REDUCE THE REGULATORY BURDEN BY REQUIRING LEGISLATIVE APPROVAL

Oversight of agency rulemaking

Washington is one of the most heavily regulated states in the nation. A study by the Pacific Research Institute ranks Washington as the 8th most regulated state.²⁵ A study by the Mercatus Center at George Mason University, using different measures, ranks Washington as the 13th most regulated.²⁶ Both rankings demonstrate a regulatory environment badly in need of reform.

Washington's harsh regulatory burden

Business owners agree. They increasingly identify Washington's harsh regulatory burden as the major obstacle to business growth and job creation.

Even state agencies acknowledge the regulatory problem in Washington. In recent years, the Department of Commerce, the State Auditor, the Department of Revenue, and the Washington Economic

Development Commission (WEDC) have issued reports describing the morass of regulations employers must know, understand and obey in order to do business legally in our state.

Each of these agencies recommends that state officials provide regulatory relief in order to retain and attract businesses. In a strongly worded condemnation of our state's regulatory climate, commissioners at the WEDC concluded:

“Washington’s overly burdensome regulatory system must be addressed as a top economic development priority.”²⁷

15,000 pages of new rules

State agencies have replaced the Legislature as the primary authority for day-to-day lawmaking. Unelected agency officials increasingly use the rulemaking process to impose onerous regulations that normally would not be approved by the elected Legislature. In 2017, state agencies filed 1,487 new rules that filled 15,509 pages. They adopted 1,052 of those rules, amending 2,937 sections of the Washington Administrative Code.²⁸

When unelected bureaucrats create rules there is significantly less public accountability, transparency and debate than when elected representatives in the Legislature pass new laws.

In addition to the large volume of rules is the problem of imposing regulation without public accountability or representation. Requiring legislative approval of all regulations issued by state agencies would hold unelected officials accountable for the regulations they want to impose on citizens and would hold lawmakers accountable for supporting or opposing those regulations.

Require a roll call vote on regulations

Agency officials routinely point to legislative mandates as cover for the rules they want to impose, even when the proposed rules go far beyond what lawmakers intended. Requiring a clear roll call vote on new rules would make lawmakers responsive to the public for the regulations they have directed agencies to implement.

Conclusion

Lawmakers should require legislative approval of agency regulations to prevent agency officials from unilaterally imposing regulations with no concern for the consequences. The result would be to increase public accountability, foster relief for hard-working citizens, and provide a much-needed check on agency rulemaking activity.

Policy Recommendation:

5. PROVIDE FOR THE AUTOMATIC REPEAL OF OUTDATED REGULATIONS

It is difficult to imagine the sheer bulk of state regulations that are imposed every day on the people of Washington state. State regulations fill 32 thick volumes, comprising thousands of pages and forming a stack of books over five feet high. The online version of the Revised Code of Washington (RCW) is many thousands of pages in PDF form.²⁹ One Title alone is 468 pages of dense technical text.³⁰

These rules have the force of law, and they strictly control and limit the day-to-day activities of every person in the state. Violating even one of these rules, if brought to the notice of authorities, can result in fines, jail time, property liens and other punishments.

Government rules are clearly needed in an orderly society. Regulations protect public safety, promote public health, assist needy families, help the jobless, protect civil rights, and guard against consumer fraud. This need was recognized by the men who founded the state, who recommended:

“a frequent recurrence to fundamental principles,” which are “essential to the security of individual rights and the perpetuity of free government.”³¹

Regulations last forever

Under the current system most state regulations last forever. State rules are often still in place long after their original purpose has been fulfilled. In fact, regulations usually outlive the state officials who created them, and go on limiting people’s lives long after anyone can remember why they were imposed in the first place.

Within the limits of ordered liberty, it is the right of citizens to live as they see fit, not as government officials direct. When people in state government overstep their bounds by regulating the smallest details of daily activity, they increase their own power by hindering the vibrant economic and social life of the community.

Review rules every five years

To solve the problem of regulations that are practically immortal, policymakers should require all agency rules and regulations to carry a sunset provision – a date on which they will automatically expire. Expiration dates could be set so that state agency rules would come up for review every five years on a regular schedule and, if still needed, would be reauthorized by the Legislature.

Agency managers would notify the Legislature of approaching expiration dates a year in advance, giving lawmakers time to hear from the public and to review regulations to see if they are still needed.

Conclusion

The default assumption of officials should be that reducing regulations should favor citizens, not state agencies. If the Legislature does not act to continue a rule, it should expire automatically, freeing citizens to make their own decisions in an area once constricted by the government.

Rules that are really necessary and enjoy broad community support should be renewed, based on proven effectiveness and genuine public need, and they would continue in force until the next review period.

Frequent review and possible repeal of outdated regulations by the people's elected representatives is essential to the principle of self-government and is a basic part of defending our democracy.

Policy Recommendation:

6. CUT OCCUPATIONAL LICENSING RULES SO PEOPLE WHO WANT TO WORK ARE ALLOWED TO WORK

Washington state requires occupational licenses for many entry-level jobs, which often require hundreds, even thousands, of hours of training.

These strict regulations lock people out of job opportunities, and there is bipartisan agreement that reform is necessary.

Bipartisan support for reform

Republicans have long supported cutting barriers to work opportunities, and many Democrats recognize the problem too. The Obama Administration released an excellent overview of the need for reform in 2015. The report notes:

“Lower-income workers are less likely to be able to afford the tuition and lost wages associated with licensing’s educational requirements, closing the door to many licensed jobs for them.”

“In many cases, the training or experience that these immigrants acquired overseas does not count toward fulfilling the relevant licensing requirements.”³²

Irrational requirements

First, many of the licensing requirements are excessive and irrational. In Washington state, a manicurist must pay for 600 hours of training to qualify for a license. A license for “hair design” requires a minimum of 1,400 hours.³³

By way of comparison, a tattoo artist requires zero hours of training. State rules that require people who need a job to spend hundreds of hours and thousands of dollars make it more difficult for them to become self-sufficient.

Not delivering health and consumer protection

Second, research shows occupational licenses do not deliver the health and consumer protection that their backers claim. The White House report found that, “Stricter licensing was associated with quality improvements in only 2 out of the 12 studies reviewed.”

Additionally, the Brookings Institution noted in a 2015 study that occupational licensing has impacts that “impose net costs on society with little improvement to service quality, health, and safety.”³⁴

Finally, research shows that licensing boards do not enforce health and safety guidelines. The Obama Administration report points out:

“There is also evidence that many licensing boards are not diligent in monitoring licensed practitioners, which contributes to a lack of quality improvement under licensing. These boards often rely on consumer complaints and third-party reports to monitor practitioner quality.”³⁵

Most third-party complaints come from currently licensed workers trying to block competition from unlicensed workers. More complaints are registered with the Better Business Bureau or online with Yelp than with the state licensing board.

Legislators should take four important steps to help provide job opportunities.

Removing barriers

First, Washington should remove barriers to people with criminal records. Research from Arizona State University found:

“...government-imposed barriers to reintegration into the labor force – particularly occupational licensing requirements – can be among the most pernicious barriers faced by ex-prisoners seeking to enter the workforce.”³⁶

States like Illinois and Tennessee have adopted reforms providing that licensing boards cannot deny a person a job because of a past unrelated criminal conviction.³⁷ Tennessee’s bill says a board:

“...shall not deny an application for a license, certificate, or registration, or refuse to renew a license, certificate, or registration, solely or in part due to a prior criminal conviction that does not directly relate to the applicable occupation, profession, business, or trade.”³⁸

Currently, Washington state law says unrelated criminal convictions do not immediately disqualify a job applicant, but a past conviction for any offense may be considered in the hiring process.³⁹

Reducing licensing requirements

Second, lawmakers should significantly reduce the license requirement in many areas of work. Requirements for many occupations do not reflect the risk of the job and are instead used by incumbents to lock out competition. This is true of many cosmetology licenses, for which hour requirements could be replaced with a test of safety and health knowledge.

Hourly requirements could be replaced by an online portal with independent consumer ratings. Such a system would be more public and would more effectively publicize questions about health and safety than the existing system.

Review occupational licenses

Third, lawmakers should require regular review of occupational licenses. Nebraska recently adopted legislation that required “present, significant, and substantiated harms” that warrant government intervention, and that legislators must first consider a regulation that is the “least restrictive” and imposes the lowest burdens and costs while still protecting consumers from the harm.⁴⁰

The law also has a “sunset review,” by which legislative committees examine one-fifth of the state’s occupational regulations each year to identify any rules or laws that should be repealed or modified.

In 2023, Washington lawmakers took a positive step by passing HB 1301.⁴¹ The bill requires the state Department of Licensing to conduct a full review of professional license requirements and report to the Legislature on the ones that should be modified or repealed. When the review is complete, lawmakers should move swiftly to repeal outdated restrictions and make it easier for qualified professionals to work in Washington.

Accept licenses from other states

Finally, Washington state should recognize occupational licenses from other states. Military families, migrants, and others who relocate should not be required to start over when they have already demonstrated knowledge and skill in performing a particular job. Arizona recently passed legislation recognizing out-of-state licenses for those with at least one year of professional experience.⁴²

Washington lawmakers partially adopted this recommendation when they passed SB 5499 in April 2023.⁴³ The bill seeks to ease the nursing shortage by having Washington join the Nurse Licensure Compact. This agreement allows qualified nurses trained in other states to work in Washington clinics and hospitals. The popular bill was passed with a bipartisan vote. Lawmakers should build on this success and extend the same forward-looking policy to other licensed professions.

Conclusion

Occupational licenses are intended to promote public health and safety. They should not be used as a mean-spirited barrier to deny work to immigrants, criminal offenders, and workers seeking to gain new skills. Washington should reform and reduce these barriers, to give people the opportunity to earn the dignity and happiness that come with self-sufficiency and earned success.

Policy Recommendation:

7. ENACT BUSINESS LICENSE REFORM

Small businesses (and, in fact, all businesses in Washington) are seeing exponential cost increases in business license fees charged by local municipalities. Many cities now charge license fees based on revenue, employee counts, and hours worked rather than charging a simple fixed fee.

The current licensing system is confusing, wasteful, and expensive. Business owners find they must comply with and pay for a wide array of local rules and fees simply to carry out legal economic activity.

The latest city to consider increasing its fees is Tacoma, with an increase to \$1,000 for some business licenses. The proposal represents an increase of 400% over the current fee (\$250) to be imposed on businesses with revenue over \$1 million.⁴⁴

Complicating the calculation of the license fee is the requirement imposed by some cities to count only the hours that an employee works physically inside the city limits, or where a similar business connection is created. State law explicitly restricts a city from requiring a business license when

work is performed outside city limits, as is the case for many remote service providers.⁴⁵

These fees can add up to several thousand dollars for a small business, and to several million dollars for larger corporations.

Using the City of Redmond as an example, the city's original business license policy was created in 1996. The city charged a straight annual fee of \$10 per employee. For a small business with five full-time employees with revenue above \$2,000, the annual fee was \$50. In 2022 the city council raised the fee to \$122 per employee, a more than 1,200% increase. The fee for a business with five employees rose to \$610. For some large employers in Redmond, the fee to stay in business is in the millions of dollars.

Fees imposed by several cities at once

The problem is compounded when businesses operate in multiple jurisdictions. For businesses that only operate in one municipality, the filing is relatively simple. However, for businesses that operate in multiple locations, the license fees become significant. A business may be located within one city but is required to pay license fees in every city in which it operates.

The filing process, while more streamlined due to the recent requirement for municipalities to use the Washington Department of Revenue centralized system, is complicated by the mandate to calculate the revenue generated in each city in which a business provides services.

The business license qualification requirement makes business owners track the hours and revenue for work performed inside and outside the city limits separately. In the case of a contractor who may perform only minimal work inside a particular city, this is a massive administrative burden.

Many businesses, because of the difficult licensing process, do not bother applying for a license. As fees increase, the natural incentive to ignore licensing requirements also increases. Complicating the process further, is each municipality has different rules, fees, and qualification processes. High fees drive some business activity underground, meaning the city collects no revenue at all.

Require no license for a minimal level of business activity

Lawmakers should set a reasonable minimal level of business activity, for example \$100,000 or less, below which no business license would be required.

By providing a reasonable dollar threshold below which no business license would be required, business owners would save thousands of dollars a year, reduce the work for government agencies, and improve respect for the rules. A small business owner would be free to use the time and money saved from filing complex tax reports to generate additional business income, jobs, and sales.

The result would be increased economic activity, broader benefits to the community, and higher state and local tax revenues. This would also make the tax system fairer, save on enforcement costs and would increase voluntary compliance.

Conclusion

Licensing fees are a hidden cost of doing business and these costs add to the cost of products and services that businesses provide and, in some jurisdictions, provide no benefit or service to the business as other taxes pay for essential services inside the city limits. High license fees destroy jobs and discourage businesses from expanding and creating jobs.

Lawmakers should reduce the requirement for business owners to get licenses in several different cities at once. Instead lawmakers should require cities to charge a simple, flat annual fee to operate a business legally. Streamlining business license costs and complications would increase respect for the rules, would reduce the number of businesses operating without a license, and would encourage new business formation.

ADDITIONAL RESOURCES

“Nurse licensure compact puts Washington state patients in a safer position, by Elizabeth Hovde, October 23, 2023, at <https://www.washingtonpolicy.org/publications/detail/nurse-licensure-compact-puts-washington-state-patients-in-safer-position>

“High-income earners already pay their ‘fair share,’” by Dr. Roger Stark, October 21, 2023, at <https://www.washingtonpolicy.org/publications/detail/high-income-earners-already-pay-their-fair-share>

“Seattle law that prevented rental property owners from running criminal background checks is overturned, by Mark Harmsworth, March 31, 2023, at <https://www.washingtonpolicy.org/publications/detail/seattle-law-that-prevented-rental-property-owners-from-running-criminal-background-checks-is-overturned>

“Rent control bills HB 1389 and HB 1124 failed to pass this session,” by Mark Harmsworth, March 14, 2023, at <https://www.washingtonpolicy.org/publications/detail/legislature-2023-rent-control-bills-house-bill-1389-and-house-bill-1124-have-failed-to-pass-this-session>

“Repeal the death tax,” by Jason Mercier, February 6, 2023, at <https://www.washingtonpolicy.org/publications/detail/lawmakers-consider-inflation-fix-for-states-death-tax>

“Washington state needs business tax reform,” by Mark Harmsworth, March 30, 2022, at <https://www.washingtonpolicy.org/publications/detail/washington-state-needs-business-tax-reform>

“Time to end state’s job discrimination against immigrants and low-income workers,” by Todd Myers, January 27, 2021, at <https://www.washingtonpolicy.org/publications/detail/time-to-end-states-job-discrimination-against-immigrants-and-low-income-workers>

“It’s the young who get hurt by a high minimum wage,” by Paul Guppy, January 28, 2020, at <https://www.washingtonpolicy.org/publications/detail/its-the-young-who-get-hurt-by-a-high-minimum-wage>

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“This editorial should be required reading for every policymaker,” by Erin Shannon, Washington Policy Center, May 1, 2017, <https://www.washingtonpolicy.org/publications/detail/this-editorial-should-be-required-reading-for-every-policymaker>

“Remove obstacles to the American dream, including absurd professional licensing laws,” by Todd Myers, Washington Policy Center, guest op-ed in *The Seattle Times*, March 27, 2017, at <https://www.seattletimes.com/opinion/remove-obstacles-to-american-dream-including-absurd-professional-licensing-laws/>

“Reducing the burden of the death tax on families,” by Jason Mercier, Legislative Memo, Washington Policy Center, December 2016, at <https://www.washingtonpolicy.org/publications/detail/reducing-the-burden-of-the-death-tax-on-families>

ENDNOTES

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