

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1000/1dn
MES:eev:jf

January 9, 2013

Senator Fitzgerald:

Please review this draft carefully to ensure that it is consistent with your intent. I drafted the exemption as I did to cover the situation where a member of the armed forces may be killed in March, for example, and he or she has not filed his return for the previous year as the return is not due until approximately April 15th of the year in which he or she is killed. As drafted, the subtract modification would apply to income received by the individual in the year in which he or she is killed and the prior year. Please let me know if the draft does not meet your intent. In addition, you may want to have the Department of Military Affairs review the bill to ensure that the terminology I've used is accurate.

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