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*Testimony before the Senate Committee on Veterans and Military Affairs and Constitution and Federalism
State Senator André Jacque
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Chairman Wimberger and Committee Members,

Thank you for holding this hearing on Senate Bill 12, legislation that I have introduced with Representative Ramthun, relating to broadening the applicability of an individual income tax subtraction for certain reserve components of the armed forces and national guard

This legislation will change the current statute to fall in-line with other active duty designations by providing an income tax subtraction for reserve components of the armed forces and National Guard under 10 USC 12304b. The subtraction exists under current law when these forces are called into active federal service or special state service for pay received while on active duty based on specified sections of the U.S. Code.

Members of the armed forces called into active federal duty under federal code 10 USC 12304b are not able to claim an income tax deduction under current law because this designation did not exist when the statute was written. Other members of reserve components of the armed forces and National Guard are able to claim a deduction under similar active duty designations.

I appreciate the opportunity to bring attention to this issue. At this point I am not asking for further action on this proposal as it has been incorporated into more comprehensive military pay legislation.

Thank you for your consideration of Senate Bill 12.