

2018 Regular Session

SENATE RESOLUTION NO. 239

BY SENATORS GATTI AND PEACOCK

REVENUE DEPARTMENT. Requests the Department of Revenue to streamline the process by which it determines the residency of active duty military personnel stationed in Louisiana.

1 A RESOLUTION

2 To urge and request the Department of Revenue to streamline the process by which it
3 determines the residency of active duty military personnel stationed in Louisiana.

4 WHEREAS, the state of Louisiana is home to five United States military bases,
5 including two army bases, two naval bases, and one air force base; and

6 WHEREAS, many of the active duty military personnel stationed at the bases in this
7 state have a home of record outside this state; and

8 WHEREAS, active duty military personnel who maintain a home of record in another
9 state are not subject to Louisiana individual income tax; and

10 WHEREAS, military personnel residing in this state who have a home of record in
11 another state may receive tax notices from the Department of Revenue; and

12 WHEREAS, the Department of Revenue does have processes in place to assist
13 affected military personnel in recording their home of record and correcting erroneous tax
14 notices, but these processes could be improved; and

15 WHEREAS, resolving an erroneous tax notice can cause a particular hardship to
16 active duty military personnel, particularly when they are deployed overseas; and

17 WHEREAS, assisting these brave individuals by helping them work with the
18 Department of Revenue is one small way by which we can demonstrate our sincere support

1 for and recognition of the sacrifice each is making for our country.

2 THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana
3 does hereby urge and request the Department of Revenue to examine the process by which
4 it determines the residency of active duty military personnel stationed in this state; to
5 determine the best practices of other states and use this information to assist in streamlining
6 this process; to update the forms, instructions, and "frequently asked questions" to provide
7 clear instructions regarding any filing obligation for military personnel stationed in this state;
8 to provide clear and concise guidance to tax preparers and practitioners who assist military
9 personnel stationed in this state; to visit each military base in this state annually to provide
10 tax compliance information to military personnel stationed on these bases; and to make
11 every effort to make the process as straightforward and easy as possible for our country's
12 men and women in uniform.

13 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
14 secretary of the Department of Revenue.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Leonore Heavey.

SR 239 Original

DIGEST
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Gatti

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