

SENATE RESOLUTION NO. 239

BY SENATORS GATTI AND PEACOCK

A RESOLUTION

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

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

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

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

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

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

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

WHEREAS, assisting these brave individuals by helping them work with the Department of Revenue is one small way by which we can demonstrate our sincere support for and recognition of the sacrifice each is making for our country.

THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana does hereby urge and request the Department of Revenue to examine the process by which it determines the residency of active duty military personnel stationed in this state; to determine the best practices of other states and use this information to assist in streamlining this process; to update the forms, instructions, and "frequently asked questions" to provide

clear instructions regarding any filing obligation for military personnel stationed in this state; to provide clear and concise guidance to tax preparers and practitioners who assist military personnel stationed in this state; to visit each military base in this state annually to provide tax compliance information to military personnel stationed on these bases; and to make every effort to make the process as straightforward and easy as possible for our country's men and women in uniform.

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

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PRESIDENT OF THE SENATE