



January 26, 2023

To: Representative Adam Smith, Members of the House Committee on Taxation

From: Nichole E. Inskeep, National Guard Association of Kansas Legislative Chair

RE: HB 2011

The National Guard Association of the National Guard is comprised of commissioned officers of the Kansas National Guard, both Officer and Warrant Officer. We advocate on behalf of our members, aiming to communicate our message to continuously improve our relevance, readiness, modernization and quality of life at both the state and national levels; all while promoting our rich heritage as the nation's first military organization. Thank you for the opportunity to once again stand before you and provide testimony that acknowledges your state's National Guard's hard work and this measure that gives nod to that.

The Air and Army National Guard of Kansas are always ready to serve when called upon by the Governor of Kansas or by the President of the United States for a wide variety of situations. I have represented this Association over the course of more than 10 years. In those years I have seen Guardsmen respond to natural disasters – both winter and summer, tornados and winter storms. I have seen our fine men and women go into communities in response to COVID 19, every single county received support from Kansas Guardsmen. Deployments to Kosovo, Iraq, Afghanistan, Kuwait, Poland, just to name a few. Personally, I recently returned from the Middle East, having deployed with 35th Infantry Division.

The average Guardsman receives compensation of around \$18,000 per year for their service to the State of Kansas, which adds up to approximately \$500 in income taxes. Kansas is one of about 10 states that tax military income. Our neighbors – Oklahoma, Missouri and Arkansas do not. Although this may not seem like a noticeable individual benefit, it does add up. It could be the difference in a tank of gas to attend drill, or being able to buy dinner on a Sunday night after a long drill weekend. We all know that a little bit of money over a long period of time adds up. It also sends a message to our Soldiers and Airman that we see them, and we care about them, and we want to retain them. I commanded the 35th MP Company from 2014 – 2018, during this time I saw young Soldiers, many of whom only made around \$400 on a drill weekend, drive across the state to drill, in order to serve their country and their state. As our pocketbooks get tighter, every little bit counts.

While deployed, I had the benefit of having my income taxes refunded each month, both state and federal. This little bit extra provided the space in our family budget to cover the additional childcare assistance we needed in my absence in our home. I want to thank you for allowing for that, and ask that you consider expanding this to all military pay. Kansas National Guardsmen stand up to serve the state of Kansas and willingly stand in the gaps that the state needs; COVID, natural disaster, the assist their neighbors; anything we can do to alleviate strain on them is a worthy cause to be considered.

I respectfully request your support of HB 2011. Thank you so much for your time.

Nichole E. Inskeep
National Guard Association of Kansas
Legislative Chair

125 SE Airport Drive
Topeka, Kansas 66619
Phone: 785-862-1066