The Honorable Adam Smith, Chairperson House Committee on Taxation Statehouse, Room 346-S Topeka, Kansas 66612

From: Brigadier General Bryan W. Wampler, U.S. Army Retired 17408 Penrose LN Lenexa, KS 66219-4089

Reference: HB 2467 (Providing a Kansas income tax subtraction modification for certain amounts received as compensation for members of the armed forces)

Dear Representative Smith and Members of the House Committee on Taxation:

Thank you for considering HB 2467 which will directly support the members of the Armed Forces who live and serve in the Great State of Kansas! I believe that this bill will demonstrate the appreciation the State of Kansas places on Active Duty members and members of the Reserve Components to include the National Guard. This bill, if passed, will become a valuable benefit that will help Active-Duty family members decide to accept a posting in the state and help Reserve Component members to remain in a drilling status increasing the retention rates of units, which directly affects unit readiness and capabilities.

Active-Duty members of the Armed Forces work with their Assignments Branch to select follow-on assignments. There are many decision points that service members and their family's use in selecting the next permanent change of station. There are also many reasons that Active Component members stabilize their families. It is possible that HB 2467 will become a decision point for these families. Many of these families will have children who will "grow up" and complete their educations in Kansas becoming lifelong Kansans. Many of these service members may also retire in Kansas.

Members of the Reserve Components are key to national defense, and the members of the National Guard have the additional mission to provide life and property saving missions during Emergency Duty. Retention of these members is a key component of all Reserve Component commanders, and it is probable that HB 2467 will help members and their families decide to continue to serve in Kansas. Remaining in the Reserve Component is a difficult decision since members maintain a full-time career in addition to military service and are required to spend time away from their families during periods of duty, which can often be lengthy during mobilizations.

There are many other reasons that HB 2467 will benefit service members and their families, but this bill will also be of great benefit to the State of Kansas. I believe it is without question that these families will reinvest the tax savings in Kansas generating additional sales taxes, members of the Armed Forces will return to Kansas for assignments eventually making Kansas their home, and members of the Reserve Components will be retained increasing the experience levels of their individual organizations.

Bryan W. Wampler

Brigadier General, USA Retired