

**ASSEMBLY CONCURRENT  
RESOLUTION No. 221**

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**STATE OF NEW JERSEY**

**218th LEGISLATURE**

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INTRODUCED MARCH 5, 2019

**Sponsored by:**

**Assemblyman MATTHEW W. MILAM**  
**District 1 (Atlantic, Cape May and Cumberland)**  
**Assemblyman R. BRUCE LAND**  
**District 1 (Atlantic, Cape May and Cumberland)**  
**Assemblywoman CAROL A. MURPHY**  
**District 7 (Burlington)**

**Co-Sponsored by:**

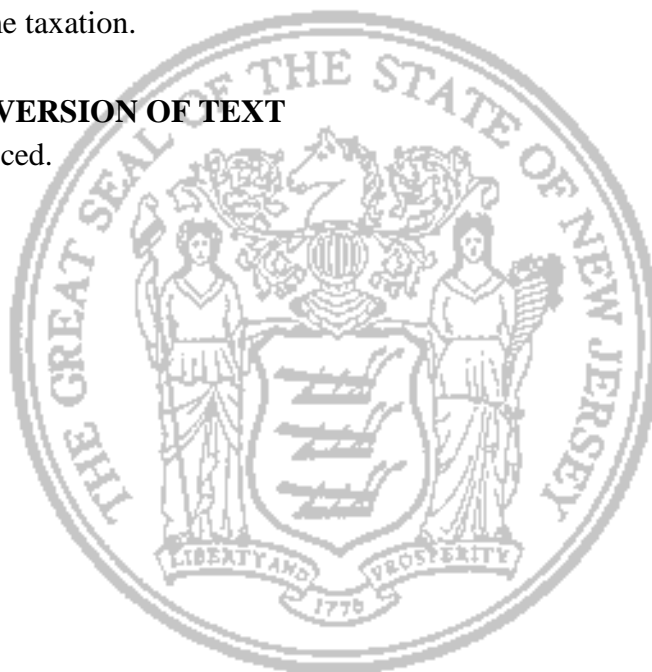
**Assemblyman DeAngelo, Assemblywoman Pinkin, Assemblymen Space,  
Houghtaling, Wirths and Assemblywoman Lampitt**

**SYNOPSIS**

Urges Congress to pass legislation that exempts military retirement pay from federal income taxation.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/11/2019)**

1 **A CONCURRENT RESOLUTION** respectfully urging Congress to  
2 exempt military retirement pay from federal income taxation.

3  
4 **WHEREAS**, Retirement payments received by individuals for service in  
5 the military that are based on an individual's length of service, or  
6 length of service and age, and which are not related to a disability  
7 suffered by the individual, are taxable for federal income tax  
8 purposes; and

9 **WHEREAS**, Members of the Armed Forces and of the Reserves  
10 dedicate years of their lives to the service of this country, often  
11 being separated from their families for extended periods, forgoing  
12 more lucrative employment, and facing life-threatening dangers;  
13 and

14 **WHEREAS**, Generally, 20 years or more of service on active duty in  
15 the United States Army, Navy, Air Force, or Marine Corps may  
16 qualify an individual for military retirement pay; and

17 **WHEREAS**, Qualifying years of service for purposes of military  
18 retirement pay generally include those served in active service,  
19 active duty for training, active duty for special work, temporary  
20 tour of active duty, full-time National Guard duty, and Active  
21 Guard or Reserve time; and

22 **WHEREAS**, Retirement is generally viewed as a time for rest and  
23 relaxation and an opportunity to pursue hobbies or interests that  
24 were precluded by the demands of full-time employment; and

25 **WHEREAS**, Military retirees face unique challenges, including  
26 reassimilating into civilian life, finding affordable housing, re-entry  
27 into the civilian job market, and possibly dealing with issues such  
28 as post-traumatic stress; and

29 **WHEREAS**, Military retirement pay is distinguishable from a veteran's  
30 pension, which is a nontaxable benefit for individuals that have  
31 served a requisite number of days in active duty service during  
32 wartime, and meet certain other criteria; and

33 **WHEREAS**, Individual states vary in their tax treatment of military  
34 retirement pay, and the extent to which they may allow certain  
35 retirement pay to be excluded from taxation by the particular state;  
36 and

37 **WHEREAS**, In light of their considerable sacrifice, and in recognition  
38 of their years of service to the United States and its people,  
39 individuals who have served in the Armed Forces or Reserves  
40 should be relieved of the burden of federal income taxation of their  
41 military retirement pay; now, therefore,

42  
43 **BE IT RESOLVED** by the General Assembly of the State of New  
44 Jersey (the Senate concurring):

45  
46 1. The Legislature of the State of New Jersey respectfully urges  
47 Congress to enact legislation that exempts military retirement pay  
48 from federal income taxation.

1       2. Copies of this resolution, as filed with the Secretary of State,  
2 shall be transmitted by the Clerk of the General Assembly or the  
3 Secretary of the Senate to every member of the New Jersey  
4 Congressional delegation.

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STATEMENT

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9       This resolution respectfully urges Congress to enact legislation  
10 that exempts military retirement pay from federal income taxation.  
11 Members of the Armed Forces and of the Reserves dedicate years of  
12 their lives to the service of this country, often being separated from  
13 their families for extended periods, forgoing more lucrative  
14 employment, and facing life-threatening dangers. Generally, 20  
15 years or more of service on active duty in the United States Army,  
16 Navy, Air Force, or Marine Corps may qualify an individual for  
17 military retirement pay.

18       Military retirees face unique challenges, including reassimilating  
19 into civilian life, finding affordable housing, re-entry into the  
20 civilian job market, and possibly dealing with issues such as post-  
21 traumatic stress. In light of their considerable sacrifice, and in  
22 recognition of their years of service to the United States and its  
23 people, individuals who have served in the Armed Forces or  
24 Reserves should be relieved of the burden of federal income  
25 taxation of their military retirement pay.