

House Joint Memorial 17

Sponsored by COMMITTEE ON VETERANS' AFFAIRS

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Urges Congress to exempt from federal income taxation income received by taxpayer while taxpayer serves in combat zone.

JOINT MEMORIAL

To the President of the United States and the Senate and the House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Seventy-third Legislative Assembly of the State of Oregon, in legislative session assembled, respectfully represent as follows:

Whereas men and women from the State of Oregon in the Armed Forces of the United States have served and continue to serve loyally and bravely in defense of their country; and

Whereas hundreds of Oregonians are currently serving in Iraq, in Afghanistan or in other nations in the Middle East; and

Whereas every citizen of the United States is obligated to pay federal income taxes as part of that citizen's responsibility to assist in the preservation of this nation; and

Whereas military service in combat zones, in defense of all American citizens, is service above and beyond the call of duty and is a contribution toward the preservation of the nation that goes far beyond the mere payment of income taxes; now, therefore,

Be It Resolved by the Legislative Assembly of the State of Oregon:

(1) For all tax years beginning on or after January 1, 2003, the Congress of the United States is respectfully urged to exempt from payment of federal income taxes any income received for military service while the taxpayer serves in a combat zone.

(2) A copy of this memorial shall be sent to the President of the United States, to the Senate Majority Leader, to the Speaker of the House of Representatives and to each member of the Oregon Congressional Delegation.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.